

# ROSSMOOR

COMMUNITY SERVICES DISTRICT



## Regular Meeting of the Board Agenda Package

**October 9, 2018**

BOARD OF DIRECTORS

AGENDA  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, October 9, 2018**

**7:00 p.m.**

---

*This agenda contains a brief description of each item to be considered. Except as provided by law; no action shall be taken on any item not appearing in the agenda. To speak on an item, complete a Speaker Request Form(s) identifying the item(s) and topic and deposit it in the speaker request box. To speak on a matter not appearing in the agenda, but under the jurisdiction of the Board of Directors, you may do so during Public Comments at the beginning of the meeting. Speaker request forms must be deposited prior to the beginning of Public Comments. When addressing the Board, it is requested that you state your name for the record. Address the Board as a whole through the President. Comments to individual Directors or staff are not permitted. Speakers are limited to three (3) minutes per item with nine (9) minutes cumulative for the entire meeting. Supporting documentation is available for review in the Rush Park main office, 3001 Blume Drive, Rossmoor, 90720—9:00 am - 5:00 pm, Monday-Friday. The Agenda is available online at: <http://www.rossmoor-csd.org>. Meetings are broadcast live on LATV-3 and may also be viewed on Vimeo.com or on our website at <http://www.rossmoor-csd.org>.*

**A. ORGANIZATION**

1. CALL TO ORDER: 7:00 p.m.
2. ROLL CALL: Directors Casey, Kahlert, Maynard, Nitikman, President DeMarco
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS
  - a. California Senator, Janet Nguyen presentation of Proclamation of Outstanding Achievement to outgoing Rossmoor Community Services District General Manager, James D. Ruth
  - b. Office of Orange County Supervisor Michelle Steel Re: Proclamation of Outstanding Achievement: Rossmoor Community Services District General Manager, James D. Ruth
  - c. President Tony DeMarco Re: Retirement Award of Outstanding Achievement: Rossmoor Community Services District General Manager, James D. Ruth

**B. ADDITIONS TO AGENDA – None**

*In accordance with Section 54954 of the Government Code (Brown Act), action may be taken on items not on the agenda, which was distributed, if:*

*A majority of the Board determines by formal vote that an emergency exists per Section 54956.5 (for example, work stoppage or crippling disaster which severely impairs public health and/or safety); or*

*Two-thirds (2/3) of the Board formally votes or, if less than 2/3 of members are present, all of the Board members present vote, that there is a need to take immediate action, which arose after the agenda was posted.*

**C. PUBLIC FORUM**

*Any person may address the Board of Directors at this time upon any subject within the jurisdiction of the Rossmoor Community Services District; however, any matter that requires action may be referred to Staff at the discretion of the Board for a report and action at a subsequent Board meeting.*

**D. REPORTS TO THE BOARD:**

1. RECEIVE THE REPORT OF THE AUDIT COMMITTEE AND APPROVE FY 2018-2019 ANNUAL AUDIT REPORT.

**E. CONSENT CALENDAR**

1a. APPROVE MINUTES: REGULAR MEETING OF SEPTEMBER 11, 2018

1b. APPROVE MINUTES: SPECIAL MEETING OF SEPTEMBER 27, 2018

2. APPROVE AUGUST 2018 REVENUE AND EXPENDITURE REPORT.

*Consent items are expected to be routine and non-controversial, to be acted upon by the Board of Directors at one time. If any Board member requests that an item be removed from the Consent Calendar, it shall be removed by the President so that it may be acted upon separately.*

**F. PUBLIC HEARING—None**

**G. RESOLUTIONS:**

1. DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZING THE DISPENSING OF ALCOHOL (BEER & WINE) AT THE 2018 ROSSMOOR WINTER FESTIVAL AND APPROVAL OF RESOLUTION NO. 18-10-09-01 RE: BOARD APPROVAL FOR THE SERVING OF ALCOHOL (BEER & WINE) AT THE ROSSMOOR WINTER FESTIVAL.

**ORDINANCES—None**

**H. REGULAR CALENDAR**

1. ELECTION OF INDEPENDENT SPECIAL DISTRICT OF ORANGE COUNTY (ISDOC) OFFICERS

2. DISCUSSION AND POSSIBLE ACTION RE: REQUEST BY THE ROSSMOOR HOMEOWNERS ASSOCIATION (RHA) FOR COSPONSORSHIP OF THE 2018 ROSSMOOR COMMUNITY FESTIVAL

3. SECOND READING RCSD POLICY NO. 3091 CONTRACT MAINTENANCE

4. DISCUSSION AND POSSIBLE ACTION REGARDING PUBLIC EMPLOYMENT, ONE POSITION, TITLE: DISTRICT GENERAL MANAGER.

**1. GENERAL MANAGER ITEMS**

*This part of the Agenda is reserved for the General Manager to provide information to the Board on issues that are not on the Agenda, and/or to inform the Board that specific items may be placed on a future Agenda. No Board action may be taken on these items that are not on the Agenda.*

**J. GENERAL COUNSEL ITEMS**

1. DISCUSSION REGARDING MITIGATION MEASURE IMPLEMENTATION FOR CALTRANS FREEWAY IMPROVEMENT PROJECTS.

**K. BOARD MEMBER ITEMS**

*This part of the Agenda is reserved for individual Board members briefly to make general comments, announcement, reports on his or her own activities, and requests of staff, including that specific items be placed on a future Agenda.. The Board may not discuss or take action on items that are not on the Agenda.*

**L. CLOSED SESSION:**

**L. ADJOURNMENT**

*It is the intention of the Rossmoor Community Services District to comply with the Americans With Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the District will attempt to accommodate you in every reasonable manner.*

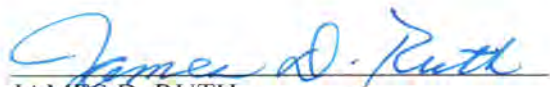
*Please contact the District Office at (562) 430-3707 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.*

*Pursuant to Government Code Section 54957.5, any writing that: (1) is a public record; (2) relates to an agenda item for an open session of a regular meeting of the Board of Directors; and (3) is distributed less than 72 hours prior to that meeting, will be made available for public inspection at the time the writing is distributed to the Board of Directors. Any such writing will be available for public inspection at the District offices located at [3001 Blume Drive, Rossmoor, CA 90720](#). In addition, any such writing may also be posted on the District's web site at [www.rossmoor-csd.org](http://www.rossmoor-csd.org).*

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the October 9, 2018, 7:00 p.m. Regular Meeting of the Board of Directors of the Rossmoor Community Services District was posted at least 72 hours prior to the time of the meeting.

ATTEST:

  
JAMES D. RUTH  
General Manager

Date October 9, 2018

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM A-4.**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** PRESENTATIONS: AWARDS CEREMONY

**RECOMMENDATION:**

Receive presentations.

**BACKGROUND:**

The report reflects the order of presentations for your Regular October Meeting of the Board.

- a. United States Senator, Janet Nguyen presentation of Proclamation to outgoing Rossmoor Community Services District General Manager, James D. Ruth
- b. Office of Orange County Supervisor Michelle Steel Re: Proclamation of Outstanding Achievement: Rossmoor Community Services District General Manager, James D. Ruth
- c. President Tony DeMarco Re: Retirement Award of Outstanding Achievement: Rossmoor Community Services District General Manager, James D. Ruth

**ATTACHMENTS**—None

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM D-1**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** Audit Committee  
**Via:** General Manager  
**Subject:** AUDIT COMMITTEE REPORT RE: ADOPTION OF FY 2017-2018 ANNUAL AUDIT

**RECOMMENDATION:**

Receive the report of the Audit Committee, approve the FY 2017-2018 Annual Audit Report and approve.

**BACKGROUND:**

In accordance with Policy No. 3025, the Audit Committee met on September 25, 2018 with the District's Auditor and staff to review a draft of the District's FY 2017-2018 Annual Audit Report.

Financial Highlights:

- As of June 30, 2018 the District's ending Fund 10 balance is \$1,009,301. This represents an increase in the 2017-2018 Beginning Fund Balance of \$176,185.
- In FY 2017-2018 apportionment income increased \$78,862 (4.99%) over the previous year, mainly due to resale property value increase.

The Committee reviewed the report in detail. The Committee was apprised by the Auditor that the District had received an unmodified audit, the highest rating possible. The Committee voted to recommend Board approval of the FY 2017-2018 Audit Report. The District's Auditor will present an overview of the Audit Report and answer questions.

**ATTACHMENTS:**

1. C1 Audit Committee Agenda dated September 25, 2018 (including 2017-2018 Draft Audit.)
2. Policy No. 3025 Annual Financial Audit

**Audit Committee Meeting  
Tuesday, September 25, 2018  
Rush Park West Room**

**1. Organization**

- a. Call to order 12:00 p.m.
- b. Roll Call
  - i. Chair, Director Casey
  - ii. Director Maynard
  - iii. Brad Welebir, R.A.M.S. Auditor
  - iv. General Manager, James Ruth
  - v. Accountant, Kathy Bell
- c. Pledge of Allegiance: Chair Casey
- d. Presentation: None

**2. Public Forum: No public in attendance**

**3. Regular Calendar**

- a. Discussion with General Manager, Accountant, Auditor regarding results of the FY 2017-2018 Audit conducted by District Auditor, R.A.M.S.

Kathy Bell, District Accountant, gave a brief introduction and overview of the estimates to close. The Draft Financial Statement indicates revenues were up slightly from \$1,537,150 to \$1,545,879 (+\$8,729) and the expenditures were down from \$1,389,629 to \$1,369,694 (-\$19,935). This closes the FY with a positive fund balance of \$176,185 of revenue over expenses which increases the FY 2018-2018 beginning Fund Balance to \$1,009,301.

There was one finding listed on the 2018 GAGAS related to the reporting of Payroll funds during the transition time from Fund Balance's payroll to ADP's payroll system. This error has been corrected. RCSD's response to this issue is listed on Page 9 of 13.

Director Maynard inquired about our standard operating procedures in addressing such issues and stated we should evaluate our process and recommended that bank reconciliations should be completed within a month or asap. Any material weakness could result in a deficiency.

Staff reported and Auditor concurred we have taken corrective action . Auditor will follow up on this issue and confirm it has be resolved.

Page 1. Once again, the District received an unmodified opinion. The District far exceeds the recommended six month Fund Balance reserve to address potential operational issues.

The auditor confirmed the General Manager provided access to all material required. The District is not experiencing any cash flow problems.



The District could pay off the Rush Park Bonds 12 to 18 months early based on projected revenue income. District needs to keep the County informed of our intention so they can levy the proper property assessment.

On the recommendation of the Budget Committee, staff has reduced or consolidated the number of payroll General Ledger accounts to four. The District also instituted a third party payroll system service this year. This system was previously performed by the District's own accounting system.

The Auditor recommended we evaluate the processes associated with recording payroll transactions in the General Ledger and add a timely routine to reconcile the payroll transactions to the bank statements asap after month end.

4. Motion by Direction Casey to adjourn
5. Second by Director Maynard
6. Meeting adjourned at 1:15 p.m.

**AGENDA**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AUDIT COMMITTEE MEETING**

RUSH PARK  
3001 Blume Drive  
Rossmoor, California 90720  
Administrative Offices

**Tuesday, September 25, 2018  
12:00 p.m.**

---

**A. ORGANIZATION**

1. CALL TO ORDER: 12:00 p.m.
2. ROLL CALL: Directors Maynard, Casey
3. PLEDGE OF ALLEGIANCE
4. PRESENTATIONS: None

**B. PUBLIC FORUM**

*Any person may address the members of the Audit Committee at this time upon any subject within the jurisdiction of the Audit Committee of the Rossmoor Community Services District.*

**C. REGULAR CALENDAR**

1. DISCUSSION WITH GENERAL MANAGER/DISTRICT AUDITOR RE: 2017-2018

**D. ADJOURNMENT**

**CERTIFICATION OF POSTING**

I hereby certify that the attached Agenda for the September 25, 2018 12:00 p.m. Audit Committee Meeting of the Rossmoor Community Services District was posted at least 24 hours prior to the time of the meeting.

ATTEST:

  
\_\_\_\_\_  
James D. Ruth  
General Manger

Date September 18, 2018

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
AGENDA ITEM C-1**

**MEMORANDUM**

**Date:** September 25, 2018  
**To:** Audit Committee  
**From:** James Ruth  
**Subject:** Meeting with Auditor

---

Your Agenda package for this meeting includes the FY 2017/2018 Draft Audit prepared by RAMS, the District's Auditor.

Compared to the 2017-2018 Estimates to Close, the Draft Financial Statement/Audit shows Revenues were up slightly from \$1,537,150 to \$1,545,879 (+\$8,729) and the Expenditures were down slightly from \$1,389,629 to \$1,369,694 (-\$19,935). This closes the fiscal year with a positive balance of \$176,185 of Revenues over Expenses, which increases the FY 2018-2019 beginning Fund Balance to \$1,009,301, (Page 11 of the Draft Audit.)

There was one finding listed on 2018 GAGAS. This was due to the reporting of payroll funds during the transition time from Fund Balance's Payroll to ADP's payroll and has been corrected. Please note the response from RCSD on page 9 of 13.

Fund 40 Capital Improvement beginning balance for 2017-2018 was \$105,109. No funds from Fund 10 were transferred into the Capital Improvement Fund this Fiscal Year. Therefore after completing all the approved budgeted projects for 2017-2018, the 2018-2019 Beginning Fund Balance is only \$26,211.

**ATTACHMENTS:**

1. 2018 SAS 114 Draft Letter to the Board of Directors at the conclusion of the Audit
2. 2018 GAGAS, Government Auditing Standard with one finding listed and RCSD's response to that finding
3. Management Representation Letter from James Ruth
4. FY 2017-2018 Draft Financial Statement with Independent Auditor's Report
5. 2018-2019 Approved Budget (2017-2018 Estimates to Close General Fund Summary)

**September 25, 2018**

To the Board of Directors  
Rossmoor Community Services District

We have audited the financial statements of Rossmoor Community Services District (the District) as of and for the year ended June 30, 2018, and have issued our report thereon dated **September 25, 2018**. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 16, 2018 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2017-2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of the depreciation expense and accumulated depreciation which are based on the estimated useful lives of the depreciable capital assets.

Management's estimate of the depreciation expense and accumulated depreciation are based on the estimated useful lives of the depreciable capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the disclosure of accumulated depreciation in the notes to the financial statements based on estimated useful lives which could differ from actual useful lives of each capitalized item.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated **September 25, 2018**.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP

---

Brad Welebir, CPA, MBA, CGMA  
Partner

**REPORT ON INTERNAL CONTROLS OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Rossmoor Community Services District  
Rossmoor, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rossmoor Community Services District (District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **September 25, 2018**.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies as item 2018-001.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **District's Response to Finding**

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**September 25, 2018**

San Bernardino, California

**Schedule of Findings and Responses**

**Finding 2018-001**

*Observation*

During our audit, we noted that the bank reconciliation process and results are inconsistent and not easy to perform in the current accounting system. The current accounting system does not have a bank reconciliation module, and therefore the reconciliation process is performed manually, which increases the effort involved in performing the bank reconciliation and is more likely to yield variances requiring follow-up.

The District also began using a third-party payroll service during the year, where payroll was previously performed using the District's own accounting system. The use of a third-party payroll service provided created an additional process whereby payroll transactions are manually entered into the general ledger from paper reports, where they were previously automated in the accounting system. Although not necessarily a significant issue, this does require District personnel to increase their reconciliation activities. The payroll related transactions contributed significantly to the challenges in performing the bank reconciliation this year, and resolving variances.

*Recommendation*

We recommend that the District evaluate the processes associated with recording payroll transactions in the general ledger and add a timely routine to reconcile the payroll transactions to the bank statement. We also recommend that bank reconciliations be performed as soon as is reasonably feasible after month end, and any variances identified and corrected monthly.

*District's Response*

We concur with the auditor's recommendation and will take the necessary actions to improve the bank reconciliation and payroll reconciliation processes.



## ROSSMOOR COMMUNITY SERVICES DISTRICT

3001 BLUME DRIVE, ROSSMOOR, CA 90720 / (562) 430-3707 / FAX (562) 431-3710

September 25, 2018

Rogers, Anderson, Malody & Scott, LLP  
735 E, Carnegie Dr. Suite 100  
San Bernardino CA 92408

This representation letter is provided in connection with your audit of the basic financial statements of Rossmoor Community Services District (the District) as of June 30, 2018 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of September 25, 2018.

### **Financial Statements**


- We have fulfilled responsibilities, as set out in the terms of the audit engagement dated May 16, 2018, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

## Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatening litigation, claims, and assessments whose effects should be considered when preparing the financial statements
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

  
James D. Ruth, General Manager

---

# Rossmoor Community Services District

**Policy**

**No. 3025**

---

## **ANNUAL FINANCIAL AUDIT**

---

**3025.00 Policy:** The integrity of the financial records of the Rossmoor Community Services District constitutes a non-delegable duty of its elected Board of Directors. To assure accuracy of these records and to insure the independence of the firm selected to perform District audit services, the Board will consider, in its discretion, soliciting proposals for a new audit service contract in accordance with the provisions of California Government Code Section 12410.6(b).

**3025.01 Audit Services Limitations:** The District shall not employ a public accounting firm to provide audit services if the lead audit partner or coordinating partner having responsibilities for the audit, or audit partner responsible for reviewing the audit, has performed audit services for the District for six consecutive fiscal years. The six-year consecutive limitation shall commence with the 2013-2014 fiscal year.

**3025.02 Best Practices:** In addition to the requirements of Section 3025.01, any California-licensed public accounting firm engaged by the District to perform an audit shall comply with the peer review requirements set forth in California Business & Professions Code Section 5076, and shall provide the District with a copy of its latest peer review report annually. Any firm engaged by the District shall comply with California Government Code Section 12410.6(b) regarding changing the lead audit partner or coordinating audit partner having primary responsibility for the audit, and/or the audit partner responsible for reviewing the audit.

**3025.03 Auditing Bidding Process:** The District may, in its discretion, reengage the public accounting firm that provides audit services after six consecutive fiscal years if the firm has complied with the provisions of Section 3025.02 or if the Office of the Controller has made a finding that another eligible accounting firm is not available to perform the audit.

**3025.10 Audit Committee:** The Audit Committee is comprised of two Board members and the General Manager. The President of the Board appoints members to the Committee.

**3025.20 Audit Term:** An independent financial audit shall be performed annually as soon as practicable after the end of the fiscal year.

**3025.30 Audit Approval:** Audit findings will first be reviewed by the General Manager who shall then request a meeting of the Audit Committee. The Committee will review the Draft Audit Report with the Auditor and make recommendations, if needed. The findings of the Audit Committee regarding the Draft Audit will be reported to the Board for its review and approval. The Board will also consider findings, if any, which may be contained in a Management Letter and direct the General Manager to take appropriate action. Relevant financial information contained in the Final Audit, showing Fund Balances and tying them to the budget, will be integrated into the Final Budget document for publication and distribution as the District's operating budget.

Converted from Resolutions 93-2 & 95-1

Amended: February 11, 2003

Amended: September 14, 2004

Amended: October 9, 2007

Amended: January 13, 2009

Amended: February 13, 2018

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1a.**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** MINUTES: REGULAR MEETING OF SEPTEMBER 11, 2018

**RECOMMENDATION:**

Approve the Minutes of the Regular Meeting of September 11, 2018 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their Meeting of September 11, 2018 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Regular Meeting of September 11, 2018 Prepared by the Board's Secretary/General Manager.





**MINUTES  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**REGULAR MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, September 11, 2018**

---

**A. ORGANIZATION**

**1. CALL TO ORDER: 7:00 P.M.**

**2. ROLL CALL:** Directors Casey, Kahlert, Maynard, Nitikman  
President DeMarco

**3. PLEDGE OF ALLEGIANCE**

**4. PRESENTATIONS:**

**a.** LAUSD Board Member Dr. Jeff Barke and Superintendent Dr. Sherry Kropp Re: School Safety and Traffic Update

Dr. Kropp and Dr. Barke gave a presentation to the Board regarding school traffic, safety, budget and enrollment numbers, intra-district transfer student reductions and infrastructure improvements. Discussion ensued relative to Measure G and potential implications to secondary education start times. The report was received and filed.

**B. ADDITIONS TO AGENDA—None**

**C. PUBLIC FORUM:**

Resident Steve Havens opined relative to Rossmoor's street parking overflow concerns related to the Montecito Road Condominiums. He stated that he and other residents were open to discussion with the various jurisdictions responsible regarding a potential long term solution such as parking permits and or a parking structure.

**D. REPORTS TO THE BOARD—None**

**E. CONSENT CALENDAR:**

**1a. MINUTES REGULAR BOARD MEETING—AUGUST 14, 2018**

**2. REVENUE AND EXPENDITURE REPORT—JULY 2018**

Motion by Director Nitikman, seconded by Director Casey to approve Items E-1a and E-2 on the Consent Calendar as submitted. Motion passed 5-0.

**F. PUBLIC HEARING—None**

**G. RESOLUTIONS:**

**1. RESOLUTION NO. 18-09-11-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF CLAIM**

The General Manager reported that a claim in the amount of \$840.35 has been filed by Rossmoor Resident Mr. Pierre Bouchard, alleging damage to his property caused by a parkway tree. This claim was forwarded to Special District Risk Management Authority (SDRMA) who provides insurance for the District. They advised the District to reject this claim and refer back to SDRMA for final disposition. The attached Resolution formally rejects the tort claim.

Recommendation to approve by roll call vote, Resolution No. 18-09-11-01 by reading the title only and waiving further reading as follows:

**RESOLUTION NO. 18-09-11-01 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT'S REJECTION OF CLAIM.**

Motion by Director Nitikman, seconded by Director Maynard to approve and adopt Resolution No. 18-09-11-01, by roll call vote by reading the title only and waiving further reading. Motion passed unanimously by roll call vote, 5-0.

**ORDINANCES—None**

**H. REGULAR CALENDAR:**

**1. SECOND READING RCSD POLICY NO. 2210 HARASSMENT PREVENTION**

Staff recommendation to give second reading and approve revised Policy No. 2210 Harassment, which combines two former Board Policies, No. 2210 Sexual Harassment and Policy No. 2215 Harassment into a single updated policy.

Discussion ensued relative to correcting the numbering on page 1. General Counsel stated that the numbering would be corrected accordingly. Motion by Director Nitikman, seconded by Director Maynard to give second reading and approve revised Policy No. 2210 Harassment. Motion passed 5-0.

**2. FIRST READING RCSD POLICY NO. 3091 CONTRACT MAINTENANCE**

Staff recommendation to give first reading to Proposed Policy No. 3091 Re: Contract Maintenance.

Discussion ensued. Motion by Director Maynard, seconded by Director Casey to approve first reading and introduce Proposed Policy No. 3091 Contract Maintenance with the following minor changes suggested by the General Manager: removal of the reference to a committee review and

replace with staff review and amend the contract advanced review period verbiage stating from 4 to 6 months to a minimum of 4 months; bring the corrected policy back to the Board for second reading at the October 9, 2018 Regular Board Meeting. Motion passed 5-0.

### **3. DISCUSSION AND POSSIBLE ACTION RE: APPROVAL OF PROFESSIONAL SERVICES AGREEMENT FOR YOGA INSTRUCTION AT RUSH PARK**

Staff recommendation to approve professional services agreement for yoga instruction at Rush Park, subject to approval once the proper insurance coverage has been provided to the District.

Discussion ensued. Motion by Director Nitikman, seconded by Director Maynard to approve the professional services agreement for Yoga Instruction at Rush Park with corrections to Section 7.5 Legal Coverage and Exhibit A and with the caveat that instructor increase her insurance indemnification limit from \$1 million to \$2 million dollars. Motion passed 5-0.

#### **I. GENERAL MANAGER ITEMS:**

The General Manager reported on the status of his street sweeping meeting with Steve Dickson with R.F. Dickson Street Sweeping Company; stating he had an upcoming follow up meeting with Tim Whitaker from Supervisor Michele Steel's office to discuss street sweeping and other issues of importance to the Rossmoor community. He also reported on the Foster Mini-Park security lighting upgrades and the addition of play apparatus at that location. The report was received and filed.

#### **J. BOARD MEMBER ITEMS:**

Director Maynard had no comments.

Director Casey announced that he had attended the Mayor's Forum in Huntington Beach last Wednesday, September 5, 2018 at 7:30 a.m. The main topic of the meeting was the current status of OCTA's activities related to the I-405 freeway expansion project, noise and other activities impacting Rossmoor residents. Daryl McFadden reported on the McFadden bridge was down. He opined that he was struck by the fact that they had little to no interest in listening to potential ideas and solutions about reducing the noise.

Director Nitikman requested status on the street sweeping negotiations. General Manager Ruth stated that a meeting was scheduled with Tim Whitacre with Orange County Supervisor Michelle Steel's Office to discuss possible options. He would report the results of that meeting back to the Board. President DeMarco provided additional background with regard to past meetings he had attended with R.F. Dickson. He stated that all agencies were pursuing a workable solution. He thanked Director Casey for his update on the freeway project noise.

Director Kahlert had no comments.

President DeMarco had questions relative to a scheduling update for the street lighting upgrades. General Manager Ruth replied that he had just sent an email to Southern California Edison BCD Manager of Streetlight Projects, John King requesting an update and was awaiting his reply—however; the target date was between December 2018 and January 2019.

**AT APPROXIMATELY 8:40 P.M. THE BOARD RECESSED IN TO CLOSED SESSION**

**K. CLOSED SESSION:**

**1. INITIATION OF LITIGATION—ONE CASE. Pursuant to Government Code Section 54965.9(d)(4)**

**2. a) CONFERENCE WITH LABOR NEGOTIATORS RE: PUBLIC EMPLOYEE RECRUITMENT, GENERAL MANAGER**

District Representative: Tony DeMarco

Pursuant to Government Code Section 54957.6

Unrepresented Employee: General Manager

**b) CONSIDERTION OF THE APPOINTMENT, EMPLOYMENT AND/OR EVALUATION OF EMPLOYMENT OF THE GENERAL MANAGER**

Pursuant to Government Code Section 54957(b)(1)

**AT 9:10 P.M. THE BOARD RECONVENED INTO OPEN SESSION**

General Counsel Tarquin Preziosi reported that at approximately 9:10 p.m. the Board reconvened into open session with no reportable action.

**L. ADJOURNMENT:**

Motion by Director Nitikman, seconded by Director Casey to adjourn the regular meeting at 9:15 p.m. Motion passed 5-0.

**SUBMITTED BY:**

**James D. Ruth**

**General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-1b.**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** MINUTES: SPECIAL MEETING OF SEPTEMBER 27, 2018

**RECOMMENDATION:**

Approve the Minutes of the Special Meeting of September 27, 2018 as prepared by the Board's Secretary/General Manager.

**BACKGROUND:**

The report reflects the actions of the Board at their Meeting of September 27, 2018 Meeting of the Board as recorded by the Board's Secretary/General Manager.

**ATTACHMENTS:**

1. Minutes-Special Meeting of September 27, 2018 Prepared by the Board's Secretary/General Manager.



**MINUTES  
BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT**

**SPECIAL MEETING**

RUSH PARK  
3021 Blume Drive  
Rossmoor, California

**Tuesday, September 27, 2018**

---

**A. ORGANIZATION**

**1. CALL TO ORDER: 7:00 P.M.**

- 2. ROLL CALL:** Directors Casey, Maynard, Nitikman,  
President DeMarco  
Director Kahlert had an excused absence

**3. PLEDGE OF ALLEGIANCE**

**B. PUBLIC COMMENT ON CLOSED SESSION ITEMS:**

President DeMarco opened the public forum.

The General Manager reported that two candidates had been selected for a final interview this evening. The first candidate, Gregory Korduner, was scheduled for a 7:00 p.m. interview in the West Room and the second candidate, Joe Mendoza, was scheduled for an 8:00 p.m. interview in the West Room.

Seeing no further public comment and no members of the public present, President DeMarco closed the public forum.

**AT APPROXIMATELY 7:05 P.M. THE BOARD ADJOURNED TO CLOSED SESSION**

**C. CLOSED SESSION:**

1. PUBLIC EMPLOYMENT: INTERVIEW OF CANDIDATES  
Pursuant to Government Code Section 54957(b)  
Position: District General Manager
2. CONFERENCE WITH LABOR NEGOTIATOR  
Pursuant to Government Code Section 54957.6  
District Representative: Tony DeMarco  
Unrepresented Employee: General Manager

**D. OPEN SESSION:**

1. CLOSED SESSION REPORT BY GENERAL COUNSEL

General Counsel Tarquin Preziosi reported that at approximately 7:05 p.m. the Board recessed in to closed session. The Board reconvened to open session at approximately 9:45 p.m. The Board interviewed candidates, and by a 4-0 vote appointed President Tony DeMarco as the labor negotiator and gave instructions to the labor negotiator regarding negotiation of the terms of employment with a candidate.

**M. ADJOURNMENT:**

Motion by Director Maynard, seconded by Director Casey to adjourn the regular meeting at 9:45 p.m.  
Motion passed 4-0.

**SUBMITTED BY:**

**James D. Ruth**  
**General Manager**

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM E-2.**

**Date**           October 9, 2018  
**To:**             Honorable Board of Directors  
**From:**         General Manager  
**Subject:**      REVENUE & EXPENDITURE REPORT -AUGUST, 2018

**RECOMMENDATION:**

Receive and file the Revenue and Expenditure Report for August, 2018.

**BACKGROUND:**

The Revenue & Expenditure Report is submitted on a monthly basis as an indication of the District's unaudited year-to-date revenues and expenses. Where appropriate, footnotes provide information which explains current anomalies.

**ATTACHMENTS:**

1. Revenue & Expenditure Report for the month of August, 2018.



REVENUE / EXPENDITURE SUMMARY REPORT  
 FUND 10 - GENERAL FUND  
 August 2018 @ 16.67%%

	Original Budget	Amended Budget	YTD Actual	Current Month	Unenc. Balance	% Budget
<b>Revenues</b>						
PROPERTY TAXES	954,930.00	954,930.00	10,032.46	1,046.35	944,897.54	1.1
STREET LIGHT ASSESSMENTS	339,900.00	339,900.00	3,494.05	364.38	336,405.95	1.0
USE OF MONEY AND PROPERTY	8,000.00	8,000.00	5,049.02	0.00	2,950.98	63.1
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	190,000.00	190,000.00	29,894.75	13,594.75	160,105.25	15.7
OTHER REVENUE	22,000.00	22,000.00	150.00	0.00	21,850.00	0.7
TRANSFER IN OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.0
<b>Total Revenues</b>	<b>1,575,230.00</b>	<b>1,575,230.00</b>	<b>48,620.28</b>	<b>15,005.48</b>	<b>1,526,609.72</b>	<b>3.1</b>
<b>Expenditures</b>						
ADMINISTRATION	818,279.00	818,279.00	162,960.66	90,667.01	655,318.34	19.9
RECREATION	41,400.00	41,400.00	15,573.83	322.55	25,826.17	37.6
ROSSMOOR PARK	107,900.00	107,900.00	14,008.66	8,850.29	93,891.34	13.0
MONTECITO CENTER	20,624.00	20,624.00	2,733.42	1,693.28	17,890.58	13.3
RUSH PARK	127,480.00	127,480.00	25,449.15	21,946.42	102,030.85	20.0
STREET LIGHTING	103,000.00	103,000.00	17,449.08	8,689.29	85,550.92	16.9
ROSSMOOR WALL	2,300.00	2,300.00	1,062.04	3,223.24	1,237.96	46.2
STREET SWEEPING	55,120.00	55,120.00	9,168.79	9,168.79	45,951.21	16.6
PARKWAY TREES	113,380.00	113,380.00	10,683.28	5,590.47	102,696.72	9.4
MINI-PARKS, MEDIANS & TRIANGLE 4, 5	13,392.00	13,392.00	6,120.94	2,732.91	7,271.06	45.7
<b>Total Expenditures</b>	<b>1,402,875.00</b>	<b>1,402,875.00</b>	<b>265,209.85</b>	<b>152,884.25</b>	<b>1,137,665.15</b>	<b>18.9</b>

**Please Note: These totals include revenues and expenditures for FY 2017-18 and will be adjusted by the Auditor.**

**Audited Fund Balance  
 at June 30, 2017**

**\$ 833,116.00**

REVENUE REPORT  
AUGUST 2018 @ 16.67%

Page: 2  
10/2/2018  
11:23 am

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018

Fund: 10 - GENERAL FUND

Revenues

Dept: 00

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
PROPERTY TAXES	954,930.00	954,930.00	10,032.46	1,046.35	0.00	944,897.54	1.1
ASSESSMENTS	339,900.00	339,900.00	3,494.05	364.38	0.00	336,405.95	1.0
USE OF MONEY AND PROPERTY	8,000.00	8,000.00	5,049.02	0.00	0.00	2,950.98	63.1
OTHER GOVERNMENT AGENCIES	60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
FEES AND SERVICES	190,000.00	190,000.00	29,894.75	13,594.75	0.00	160,105.25	15.7
OTHER REVENUE	22,000.00	22,000.00	150.00	0.00	0.00	21,850.00	0.7
Dept: 00	1,575,230.00	1,575,230.00	48,620.28	15,005.48	0.00	1,526,609.72	3.1
Revenues	1,575,230.00	1,575,230.00	48,620.28	15,005.48	0.00	1,526,609.72	3.1
Grand Total Net Effect:	1,575,230.00	1,575,230.00	48,620.28	15,005.48	0.00	1,526,609.72	

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 10 ADMINISTRATION							
SALARIES AND BENEFITS	656,214.00	656,214.00	117,352.26	58,816.43	0.00	538,861.74	17.9
OPERATIONS AND MAINTENANCE	101,065.00	101,065.00	34,325.44	27,991.98	0.00	66,739.56	34.0
CONTRACT SERVICES	59,000.00	59,000.00	9,897.18	3,858.60	0.00	49,102.82	16.8
CAPITAL EXPENDITURES	2,000.00	2,000.00	1,385.78	0.00	0.00	614.22	69.3
ADMINISTRATION	818,279.00	818,279.00	162,960.66	90,667.01	0.00	655,318.34	19.9
Dept: 20 RECREATION							
SALARIES AND BENEFITS	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE	40,000.00	40,000.00	15,456.84	243.40	0.00	24,543.16	38.6
CONTRACT SERVICES	800.00	800.00	116.99	79.15	0.00	683.01	14.6
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
RECREATION	41,400.00	41,400.00	15,573.83	322.55	0.00	25,826.17	37.6
Dept: 30 ROSSMOOR PARK							
OPERATIONS AND MAINTENANCE	77,800.00	77,800.00	8,352.46	5,890.92	0.00	69,447.54	10.7
CONTRACT SERVICES	30,100.00	30,100.00	5,656.20	2,959.37	0.00	24,443.80	18.8
ROSSMOOR PARK	107,900.00	107,900.00	14,008.66	8,850.29	0.00	93,891.34	13.0
Dept: 40 MONTECITO CENTER							
OPERATIONS AND MAINTENANCE	15,424.00	15,424.00	2,002.42	1,331.51	0.00	13,421.58	13.0
CONTRACT SERVICES	4,700.00	4,700.00	731.00	361.77	0.00	3,969.00	15.6
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	20,624.00	20,624.00	2,733.42	1,693.28	0.00	17,890.58	13.3
Dept: 50 RUSH PARK							
OPERATIONS AND MAINTENANCE	97,580.00	97,580.00	20,062.95	19,257.05	0.00	77,517.05	20.6
CONTRACT SERVICES	29,900.00	29,900.00	5,386.20	2,689.37	0.00	24,513.80	18.0
RUSH PARK	127,480.00	127,480.00	25,449.15	21,946.42	0.00	102,030.85	20.0
Dept: 60 STREET LIGHTING							
CONTRACT SERVICES	103,000.00	103,000.00	17,449.08	8,689.29	0.00	85,550.92	16.9
STREET LIGHTING	103,000.00	103,000.00	17,449.08	8,689.29	0.00	85,550.92	16.9
Dept: 65 ROSSMOOR WALL							
OPERATIONS AND MAINTENANCE	2,300.00	2,300.00	1,062.04	3,223.24	0.00	1,237.96	46.2
ROSSMOOR WALL	2,300.00	2,300.00	1,062.04	3,223.24	0.00	1,237.96	46.2
Dept: 70 STREET SWEEPING							

EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 70 STREET SWEEPING							
CONTRACT SERVICES	55,120.00	55,120.00	9,168.79	9,168.79	0.00	45,951.21	16.6
STREET SWEEPING	55,120.00	55,120.00	9,168.79	9,168.79	0.00	45,951.21	16.6
Dept: 80 PARKWAY TREES							
SALARIES AND BENEFITS	780.00	780.00	120.81	62.22	0.00	659.19	15.5
OPERATIONS AND MAINTENANCE	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CONTRACT SERVICES	86,500.00	86,500.00	10,562.47	5,528.25	0.00	75,937.53	12.2
CAPITAL EXPENDITURES	26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0.0
PARKWAY TREES	113,380.00	113,380.00	10,683.28	5,590.47	0.00	102,696.72	9.4
Dept: 90 MINI-PARKS AND MEDIANS							
OPERATIONS AND MAINTENANCE	10,042.00	10,042.00	5,515.93	2,438.62	0.00	4,526.07	54.9
CONTRACT SERVICES	3,250.00	3,250.00	605.01	294.29	0.00	2,644.99	18.6
CAPITAL EXPENDITURES	100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS	13,392.00	13,392.00	6,120.94	2,732.91	0.00	7,271.06	45.7
Expenditures	1,402,875.00	1,402,875.00	265,209.85	152,884.25	0.00	1,137,665.15	18.9
Grand Total Net Effect:	-1,402,875.00	-1,402,875.00	-265,209.85	-152,884.25	0.00	-1,137,665.15	

REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: 30 PROPERTY TAXES								
3000	Current Secured Property Taxes	881,680.00	881,680.00	4,467.87	0.00	0.00	877,212.13	0.5
3001	Current unsecured prop tax	27,000.00	27,000.00	0.00	0.00	0.00	27,000.00	0.0
3002	Prior secured property taxes	7,100.00	7,100.00	1,047.26	695.71	0.00	6,052.74	14.8
3003	Prior unsecured prop taxes	350.00	350.00	0.00	0.00	0.00	350.00	0.0
3004	Delinquent property taxes	800.00	800.00	724.78	0.00	0.00	75.22	90.6
3010	Current supplemental assessmnt	24,000.00	24,000.00	3,792.55	350.64	0.00	20,207.45	15.8
3020	Public utility tax	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
PROPERTY TAXES		954,930.00	954,930.00	10,032.46	1,046.35	0.00	944,897.54	1.1
Acct Class: 31 ASSESSMENTS								
3105	Street light assessments	339,900.00	339,900.00	3,494.05	364.38	0.00	336,405.95	1.0
ASSESSMENTS		339,900.00	339,900.00	3,494.05	364.38	0.00	336,405.95	1.0
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	8,000.00	8,000.00	5,049.02	0.00	0.00	2,950.98	63.1
USE OF MONEY AND PROPERTY		8,000.00	8,000.00	5,049.02	0.00	0.00	2,950.98	63.1
Acct Class: 33 OTHER GOVERNMENT AGENCIES								
3301	State homeowner proptax relief	5,400.00	5,400.00	0.00	0.00	0.00	5,400.00	0.0
3305	County street sweep reimburse	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	0.0
OTHER GOVERNMENT AGENCIES		60,400.00	60,400.00	0.00	0.00	0.00	60,400.00	0.0
Acct Class: 34 FEES AND SERVICES								
3404	Court reservations	25,000.00	25,000.00	4,988.25	1,766.75	0.00	20,011.75	20.0
3405	Wall Rental	500.00	500.00	40.00	0.00	0.00	460.00	8.0
3406	Ball field reservations	25,000.00	25,000.00	7,100.50	5,684.00	0.00	17,899.50	28.4
3410	Rossmoor building rental	18,500.00	18,500.00	830.00	290.00	0.00	17,670.00	4.5
3412	Montecito building rental	27,000.00	27,000.00	2,845.00	1,856.00	0.00	24,155.00	10.5
3414	Rush Park Building Rental	94,000.00	94,000.00	14,091.00	3,998.00	0.00	79,909.00	15.0
FEES AND SERVICES		190,000.00	190,000.00	29,894.75	13,594.75	0.00	160,105.25	15.7
Acct Class: 35 OTHER REVENUE								
3500	Other miscellaneous revenue	2,000.00	2,000.00	150.00	0.00	0.00	1,850.00	7.5
3502	Administrative Fee	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
OTHER REVENUE		22,000.00	22,000.00	150.00	0.00	0.00	21,850.00	0.7
Dept: 00		1,575,230.00	1,575,230.00	48,620.28	15,005.48	0.00	1,526,609.72	3.1
Revenues		1,575,230.00	1,575,230.00	48,620.28	15,005.48	0.00	1,526,609.72	3.1
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 40 SALARIES AND BENEFITS								
4000	Board of Directors Compensatn	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.0
4006	SALARY - ADMINISTRATION	236,000.00	236,000.00	42,306.16	21,227.83	0.00	193,693.84	17.9
4007	Vehicle Allowance	250.00	250.00	18.40	0.00	0.00	231.60	7.4
4008	SALARY - RECREATION	114,764.00	114,764.00	20,887.38	10,443.69	0.00	93,876.62	18.2
4009	SALARY - PARK/TREE MAINTENANCE	142,800.00	142,800.00	28,321.68	14,235.59	0.00	114,478.32	19.8
4010	Workers Compensation Insurance	27,000.00	27,000.00	3,577.34	1,788.67	0.00	23,422.66	13.2
4011	Medical Insurance	91,000.00	91,000.00	15,192.26	7,596.13	0.00	75,807.74	16.7
4015	Federal Payroll Tax -FICA	34,000.00	34,000.00	7,010.42	3,524.52	0.00	26,989.58	20.6
4018	State Payroll Taxes	2,400.00	2,400.00	38.62	0.00	0.00	2,361.38	1.6
SALARIES AND BENEFITS		656,214.00	656,214.00	117,352.26	58,816.43	0.00	538,861.74	17.9
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	17,500.00	17,500.00	21,974.48	21,974.48	0.00	-4,474.48	125.6
5004	Memberships and Dues	6,400.00	6,400.00	2,045.00	45.00	0.00	4,355.00	32.0
5006	Travel & Meetings	1,000.00	1,000.00	902.33	0.00	0.00	97.67	90.2

REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 10 ADMINISTRATION								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5007	Televised Meeting Costs	21,100.00	21,100.00	1,952.60	1,952.60	0.00	19,147.40	9.3
5010	Publications & Legal Notices	6,500.00	6,500.00	1,241.46	1,093.26	0.00	5,258.54	19.1
5012	Printing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
5014	Postage	2,000.00	2,000.00	942.59	835.68	0.00	1,057.41	47.1
5016	Office Supplies	9,000.00	9,000.00	1,728.13	249.96	0.00	7,271.87	19.2
5020	Telephone	14,365.00	14,365.00	1,917.17	1,125.24	0.00	12,447.83	13.3
5021	Computer Costs	3,700.00	3,700.00	893.21	368.94	0.00	2,806.79	24.1
5045	Miscellaneous Expenditures	9,000.00	9,000.00	202.26	104.39	0.00	8,797.74	2.2
5046	Bank Service Charge	2,000.00	2,000.00	526.21	242.43	0.00	1,473.79	26.3
5050	Elections	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0
OPERATIONS AND MAINTENANCE		101,065.00	101,065.00	34,325.44	27,991.98	0.00	66,739.56	34.0
Acct Class: 56 CONTRACT SERVICES								
5610	Legal Counsel	23,000.00	23,000.00	7,960.00	2,440.00	0.00	15,040.00	34.6
5615	Financial Audit-Consulting	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	0.0
5670	Other Professional Services	24,000.00	24,000.00	1,937.18	1,418.60	0.00	22,062.82	8.1
CONTRACT SERVICES		59,000.00	59,000.00	9,897.18	3,858.60	0.00	49,102.82	16.8
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	2,000.00	2,000.00	1,385.78	0.00	0.00	614.22	69.3
CAPITAL EXPENDITURES		2,000.00	2,000.00	1,385.78	0.00	0.00	614.22	69.3
ADMINISTRATION		818,279.00	818,279.00	162,960.66	90,667.01	0.00	655,318.34	19.9
Dept: 20 RECREATION								
Acct Class: 40 SALARIES AND BENEFITS								
4007	Vehicle Allowance	100.00	100.00	0.00	0.00	0.00	100.00	0.0
SALARIES AND BENEFITS		100.00	100.00	0.00	0.00	0.00	100.00	0.0
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5006	Travel & Meetings	550.00	550.00	0.00	0.00	0.00	550.00	0.0
5017	Community Events	30,000.00	30,000.00	7,456.84	243.40	0.00	22,543.16	24.9
5019	Fireworks	8,700.00	8,700.00	8,000.00	0.00	0.00	700.00	92.0
5045	Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE		40,000.00	40,000.00	15,456.84	243.40	0.00	24,543.16	38.6
Acct Class: 56 CONTRACT SERVICES								
5670	Other Professional Services	800.00	800.00	116.99	79.15	0.00	683.01	14.6
CONTRACT SERVICES		800.00	800.00	116.99	79.15	0.00	683.01	14.6
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES		500.00	500.00	0.00	0.00	0.00	500.00	0.0
RECREATION		41,400.00	41,400.00	15,573.83	322.55	0.00	25,826.17	37.6
Dept: 30 ROSSMOOR PARK								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5018	Janitorial Supplies	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
5022	Utilities	14,000.00	14,000.00	2,859.20	1,601.07	0.00	11,140.80	20.4
5023	Water	25,750.00	25,750.00	2,029.23	2,029.23	0.00	23,720.77	7.9
5025	SECURED PROP TAX	950.00	950.00	0.00	0.00	0.00	950.00	0.0
5030	Vehicle Maintenance	800.00	800.00	124.22	79.61	0.00	675.78	15.5
5032	Building & Grounds-Maintenance	30,000.00	30,000.00	3,198.79	2,053.45	0.00	26,801.21	10.7
5034	Alarm Systems	850.00	850.00	141.02	127.56	0.00	708.98	16.6
5045	Miscellaneous Expenditures	450.00	450.00	0.00	0.00	0.00	450.00	0.0
5051	Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052	Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0

REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND							
Expenditures							
Dept: 30 ROSSMOOR PARK							
OPERATIONS AND MAINTENANCE	77,800.00	77,800.00	8,352.46	5,890.92	0.00	69,447.54	10.7
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	28,000.00	28,000.00	5,507.10	2,888.55	0.00	22,492.90	19.7
5656 Tree Trimming	1,300.00	1,300.00	49.04	0.00	0.00	1,250.96	3.8
5670 Other Professional Services	800.00	800.00	100.06	70.82	0.00	699.94	12.5
CONTRACT SERVICES	30,100.00	30,100.00	5,656.20	2,959.37	0.00	24,443.80	18.8
ROSSMOOR PARK	107,900.00	107,900.00	14,008.66	8,850.29	0.00	93,891.34	13.0
Dept: 40 MONTECITO CENTER							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5018 Janitorial Supplies	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
5022 Utilities	2,000.00	2,000.00	227.45	227.45	0.00	1,772.55	11.4
5023 Water	1,834.00	1,834.00	354.30	0.00	0.00	1,479.70	19.3
5025 SECURED PROP TAX	790.00	790.00	0.00	0.00	0.00	790.00	0.0
5030 Vehicle Maintenance	800.00	800.00	124.22	79.61	0.00	675.78	15.5
5032 Building & Grounds-Maintenance	4,000.00	4,000.00	1,153.31	894.37	0.00	2,846.69	28.8
5034 Alarm Systems	500.00	500.00	143.14	130.08	0.00	356.86	28.6
5045 Miscellaneous Expenditures	500.00	500.00	0.00	0.00	0.00	500.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	15,424.00	15,424.00	2,002.42	1,331.51	0.00	13,421.58	13.0
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	2,800.00	2,800.00	581.90	290.95	0.00	2,218.10	20.8
5656 Tree Trimming	1,100.00	1,100.00	49.04	0.00	0.00	1,050.96	4.5
5670 Other Professional Services	800.00	800.00	100.06	70.82	0.00	699.94	12.5
CONTRACT SERVICES	4,700.00	4,700.00	731.00	361.77	0.00	3,969.00	15.6
Acct Class: 60 CAPITAL EXPENDITURES							
6010 Equipment	500.00	500.00	0.00	0.00	0.00	500.00	0.0
CAPITAL EXPENDITURES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
MONTECITO CENTER	20,624.00	20,624.00	2,733.42	1,693.28	0.00	17,890.58	13.3
Dept: 50 RUSH PARK							
Acct Class: 50 OPERATIONS AND MAINTENANCE							
5018 Janitorial Supplies	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.0
5022 Utilities	22,000.00	22,000.00	2,654.83	2,654.83	0.00	19,345.17	12.1
5023 Water	37,080.00	37,080.00	13,892.03	13,892.03	0.00	23,187.97	37.5
5025 SECURED PROP TAX	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00	0.0
5030 Vehicle Maintenance	800.00	800.00	124.36	79.61	0.00	675.64	15.5
5032 Building & Grounds-Maintenance	28,000.00	28,000.00	3,248.58	2,614.50	0.00	24,751.42	11.6
5034 Alarm Systems	750.00	750.00	143.15	16.08	0.00	606.85	19.1
5045 Miscellaneous Expenditures	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5051 Equipment Rental	250.00	250.00	0.00	0.00	0.00	250.00	0.0
5052 Minor Facility Repairs	250.00	250.00	0.00	0.00	0.00	250.00	0.0
OPERATIONS AND MAINTENANCE	97,580.00	97,580.00	20,062.95	19,257.05	0.00	77,517.05	20.6
Acct Class: 56 CONTRACT SERVICES							
5655 Landscape Maintenance	28,000.00	28,000.00	5,237.10	2,618.55	0.00	22,762.90	18.7
5656 Tree Trimming	1,100.00	1,100.00	49.04	0.00	0.00	1,050.96	4.5
5670 Other Professional Services	800.00	800.00	100.06	70.82	0.00	699.94	12.5
CONTRACT SERVICES	29,900.00	29,900.00	5,386.20	2,689.37	0.00	24,513.80	18.0
RUSH PARK	127,480.00	127,480.00	25,449.15	21,946.42	0.00	102,030.85	20.0
Dept: 60 STREET LIGHTING							

REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 60 STREET LIGHTING								
Acct Class: 56 CONTRACT SERVICES								
5650	Lighting and Maintenance	103,000.00	103,000.00	17,449.08	8,689.29	0.00	85,550.92	16.9
CONTRACT SERVICES		103,000.00	103,000.00	17,449.08	8,689.29	0.00	85,550.92	16.9
STREET LIGHTING		103,000.00	103,000.00	17,449.08	8,689.29	0.00	85,550.92	16.9
Dept: 65 ROSSMOOR WALL								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5002	Insurance - Liability	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00	0.0
5032	Building & Grounds-Maintenance	100.00	100.00	1,062.04	3,223.24	0.00	-962.04	1062.0
OPERATIONS AND MAINTENANCE		2,300.00	2,300.00	1,062.04	3,223.24	0.00	1,237.96	46.2
ROSSMOOR WALL		2,300.00	2,300.00	1,062.04	3,223.24	0.00	1,237.96	46.2
Dept: 70 STREET SWEEPING								
Acct Class: 56 CONTRACT SERVICES								
5642	Street Sweeping	55,120.00	55,120.00	9,168.79	9,168.79	0.00	45,951.21	16.6
CONTRACT SERVICES		55,120.00	55,120.00	9,168.79	9,168.79	0.00	45,951.21	16.6
STREET SWEEPING		55,120.00	55,120.00	9,168.79	9,168.79	0.00	45,951.21	16.6
Dept: 80 PARKWAY TREES								
Acct Class: 40 SALARIES AND BENEFITS								
4007	Vehicle Allowance	780.00	780.00	120.81	62.22	0.00	659.19	15.5
SALARIES AND BENEFITS		780.00	780.00	120.81	62.22	0.00	659.19	15.5
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5030	Vehicle Maintenance	50.00	50.00	0.00	0.00	0.00	50.00	0.0
5051	Equipment Rental	50.00	50.00	0.00	0.00	0.00	50.00	0.0
OPERATIONS AND MAINTENANCE		100.00	100.00	0.00	0.00	0.00	100.00	0.0
Acct Class: 56 CONTRACT SERVICES								
5656	Tree Trimming	76,000.00	76,000.00	3,105.55	0.00	0.00	72,894.45	4.1
5657	Tree Care/Treatments	5,000.00	5,000.00	5,280.00	5,280.00	0.00	-280.00	105.6
5660	TREE REMOVAL	2,500.00	2,500.00	1,716.25	0.00	0.00	783.75	68.7
5670	Other Professional Services	3,000.00	3,000.00	460.67	248.25	0.00	2,539.33	15.4
CONTRACT SERVICES		86,500.00	86,500.00	10,562.47	5,528.25	0.00	75,937.53	12.2
Acct Class: 60 CAPITAL EXPENDITURES								
6015	Trees	26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0.0
CAPITAL EXPENDITURES		26,000.00	26,000.00	0.00	0.00	0.00	26,000.00	0.0
PARKWAY TREES		113,380.00	113,380.00	10,683.28	5,590.47	0.00	102,696.72	9.4
Dept: 90 MINI-PARKS AND MEDIANS								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5022	Utilities	1,150.00	1,150.00	107.01	79.45	0.00	1,042.99	9.3
5023	Water	6,592.00	6,592.00	1,522.64	1,048.29	0.00	5,069.36	23.1
5032	Building & Grounds-Maintenance	2,000.00	2,000.00	3,886.28	1,310.88	0.00	-1,886.28	194.3
5045	Miscellaneous Expenditures	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5051	Equipment Rental	100.00	100.00	0.00	0.00	0.00	100.00	0.0
5052	Minor Facility Repairs	100.00	100.00	0.00	0.00	0.00	100.00	0.0
OPERATIONS AND MAINTENANCE		10,042.00	10,042.00	5,515.93	2,438.62	0.00	4,526.07	54.9
Acct Class: 56 CONTRACT SERVICES								
5655	Landscape Maintenance	2,800.00	2,800.00	581.90	290.95	0.00	2,218.10	20.8
5656	Tree Trimming	400.00	400.00	16.33	0.00	0.00	383.67	4.1
5670	Other Professional Services	50.00	50.00	6.78	3.34	0.00	43.22	13.6



REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 10 - GENERAL FUND								
Expenditures								
Dept: 90 MINI-PARKS AND MEDIANS								
CONTRACT SERVICES		3,250.00	3,250.00	605.01	294.29	0.00	2,644.99	18.6
Acct Class: 60 CAPITAL EXPENDITURES								
6010	Equipment	100.00	100.00	0.00	0.00	0.00	100.00	0.0
CAPITAL EXPENDITURES		100.00	100.00	0.00	0.00	0.00	100.00	0.0
MINI-PARKS AND MEDIANS		13,392.00	13,392.00	6,120.94	2,732.91	0.00	7,271.06	45.7
Expenditures		1,402,875.00	1,402,875.00	265,209.85	152,884.25	0.00	1,137,665.15	18.9
Net Effect for GENERAL FUND		172,355.00	172,355.00	-216,589.57	-137,878.77	0.00	388,944.57	-125.7
Change in Fund Balance:				-216,589.57				

REVENUE/EXPENDITURE REPORT  
AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 20 - ASSESSMENT DISTRICT FUND-RUSH								
Revenues								
Dept: 00								
Acct Class: 31 ASSESSMENTS								
3100	Property assessments	380,000.00	380,000.00	2,552.10	0.00	0.00	377,447.90	0.7
3101	Property assessments-prior yr	3,400.00	3,400.00	497.57	423.81	0.00	2,902.43	14.6
ASSESSMENTS		383,400.00	383,400.00	3,049.67	423.81	0.00	380,350.33	0.8
Acct Class: 32 USE OF MONEY AND PROPERTY								
3200	Interest on investments	1,058.00	1,058.00	0.00	0.00	0.00	1,058.00	0.0
USE OF MONEY AND PROPERTY		1,058.00	1,058.00	0.00	0.00	0.00	1,058.00	0.0
Dept: 00		384,458.00	384,458.00	3,049.67	423.81	0.00	381,408.33	0.8
Revenues		384,458.00	384,458.00	3,049.67	423.81	0.00	381,408.33	0.8
Expenditures								
Dept: 50 RUSH PARK								
Acct Class: 56 CONTRACT SERVICES								
5617	Administrative Fees	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
5619	Bond Trustee	3,048.00	3,048.00	3,323.50	0.00	0.00	-275.50	109.0
CONTRACT SERVICES		23,048.00	23,048.00	3,323.50	0.00	0.00	19,724.50	14.4
Acct Class: 58 DEBT SERVICE								
5800	Principal	295,000.00	295,000.00	294,993.05	294,993.05	0.00	6.95	100.0
5801	Interest	56,265.00	56,265.00	32,705.00	32,705.00	0.00	23,560.00	58.1
DEBT SERVICE		351,265.00	351,265.00	327,698.05	327,698.05	0.00	23,566.95	93.3
RUSH PARK		374,313.00	374,313.00	331,021.55	327,698.05	0.00	43,291.45	88.4
Expenditures		374,313.00	374,313.00	331,021.55	327,698.05	0.00	43,291.45	88.4
Net Effect for ASSESSMENT DISTRICT FUND-RUSH		10,145.00	10,145.00	-327,971.88	-327,274.24	0.00	338,116.88	-3,232.8
Change in Fund Balance:				-327,971.88				

REVENUE/EXPENDITURE REPORT  
 AUGUST 2018 @ 16.67%

Rossmoor Community

For the Period: 7/1/2018 to 8/31/2018		Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 40 - CAPITAL PROJECTS CONTRIBUTIONS								
Expenditures								
Dept: 65 ROSSMOOR WALL								
Acct Class: 60 CAPITAL EXPENDITURES								
6005	Buildings and Improvements	11,500.00	11,500.00	0.00	0.00	0.00	11,500.00	0.0
CAPITAL EXPENDITURES		11,500.00	11,500.00	0.00	0.00	0.00	11,500.00	0.0
ROSSMOOR WALL								
Dept: 75 CAPITAL PROJECTS								
Acct Class: 50 OPERATIONS AND MAINTENANCE								
5045	Miscellaneous Expenditures	0.00	0.00	1,076.50	538.25	0.00	-1,076.50	0.0
OPERATIONS AND MAINTENANCE		0.00	0.00	1,076.50	538.25	0.00	-1,076.50	0.0
CAPITAL PROJECTS		0.00	0.00	1,076.50	538.25	0.00	-1,076.50	0.0
Expenditures		11,500.00	11,500.00	1,076.50	538.25	0.00	10,423.50	9.4
Net Effect for CAPITAL PROJECTS CONTRIBUTIONS		-11,500.00	-11,500.00	-1,076.50	-538.25	0.00	-10,423.50	9.4
Change in Fund Balance:				-1,076.50				
Grand Total Net Effect:		171,000.00	171,000.00	-545,637.95	-465,691.26	0.00	716,637.95	

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM G-1**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** DISCUSSION AND POSSIBLE ACTION RE: AUTHORIZING THE DISPENSING OF ALCOHOL (BEER & WINE) AT THE 2018 ROSSMOOR WINTER FESTIVAL.

**RECOMMENDATION**

Approve Resolution No. 18-10-09-01 authorizing the dispensing of alcohol (*beer and wine*) at the fourth annual Rossmoor Winter Festival on December 14, 2018.

**BACKGROUND:**

Last year the RCSD Board approved the first annual Rossmoor Winter Festival and associated activities, one of which was a beer and wine garden to be organized and sponsored by the Seal Beach Lions Club, a local non-profit group. This year the Seal Beach Lion's Club is requesting to organize a beer garden at the third annual Rossmoor Winter Festival.

Attached is relevant information provided by the Seal Beach Lions Club regarding guidelines and security measures at the event. Should the Board approve moving ahead with the request, attached Resolution No. 18-10-09-01 must also be approved and is required for dispensing of alcohol on District property.

The attachments below, will also be submitted to the ABC if the event is approved for alcohol. The approval of the O.C. Sheriff is also required, but will not be reviewed without prior property (*District*) approval.

**ATTACHMENTS:**

1. District Procedures for Events Requesting the Dispensing or Consumption of Alcohol (*Beer and Wine Only*)
2. Beer and Wine Garden Information Provided by the Seal Beach Lions Club
3. Resolution No. 18-10-09-01 for consideration and approval

## General Alcohol Beverage Control (ABC) License Information

### Outdoor Park Requests:

Please read carefully prior to any ABC license request. If the group is unable to receive one of these items, the license will not be issued.

- The requesting group is solely responsible for receiving approval from the ABC District office located in Santa Ana. The District is not responsible for assisting applicant with forms. The following steps must be taken with the ABC prior the District issuance of a one day special license and **must be completed at least 30 days prior to scheduled event:**
  1. **ABC FORM 221**—Form 221 must be completed and can be found at <http://www.abc.ca.gov/forms/PDFSp.html>
  2. **PROOF OF NON-PROFIT STATUS**—Requesting group must show proof of non-profit status w/ a 501c( ) letter. Any type of non-profit will be accepted as long as the 501c( ) accompanies the application
  3. **FEES**—Requestor must include check or money order with the request. The fees range from \$25 to \$100 and are outlined on the application.
  4. **SHERIFF APPROVAL**—Each request must also have Sheriff approval. There is a required PD signature on the application. The Sheriffs' ABC Detective will need to sign this.
  5. **PROPERTY OWNER APPROVAL**—A letter from the District (property owner) must also accompany the application.
  6. **PARK DIAGRAM**—Map of location where alcohol is to be served including
    - a. Fencing around alcohol consumption area
    - b. How alcohol consumption is going to be controlled
    - c. Ticket sales
    - d. Include as much information here as possible in order to ease the permitting process

Depending on the scope provided, ABC may require additional information or requirements from the requesting group prior to issuance of an alcohol license.

## Rossmoor Winter Festival 2018

### Seal Beach Lions Club Beer & Wine Garden

	Details	Comments
Chair	Lee Lindquist <a href="mailto:leelindquist@socal.rr.com">leelindquist@socal.rr.com</a> (562) 879-8052	
Co-Chair	Ryan Ziengenbusch <a href="mailto:ryanziengenbusch@gmail.com">ryanziengenbusch@gmail.com</a> (714) 457-1081	
Date Time	Friday, December 14 <sup>th</sup> 2018 6-9:30pm	5:00pm Set Up 9:30pm Tear Down
Location	Rush Park 3021 Blume Drive Rossmoor, California 90720 (562) 430-3707	
Estimated Attendance	500	
Live Music?	No	
Parking	Rush Park Parking Lot	
Permit	Past President Mike Haley will apply to ABC	
Space	15' x 30'	

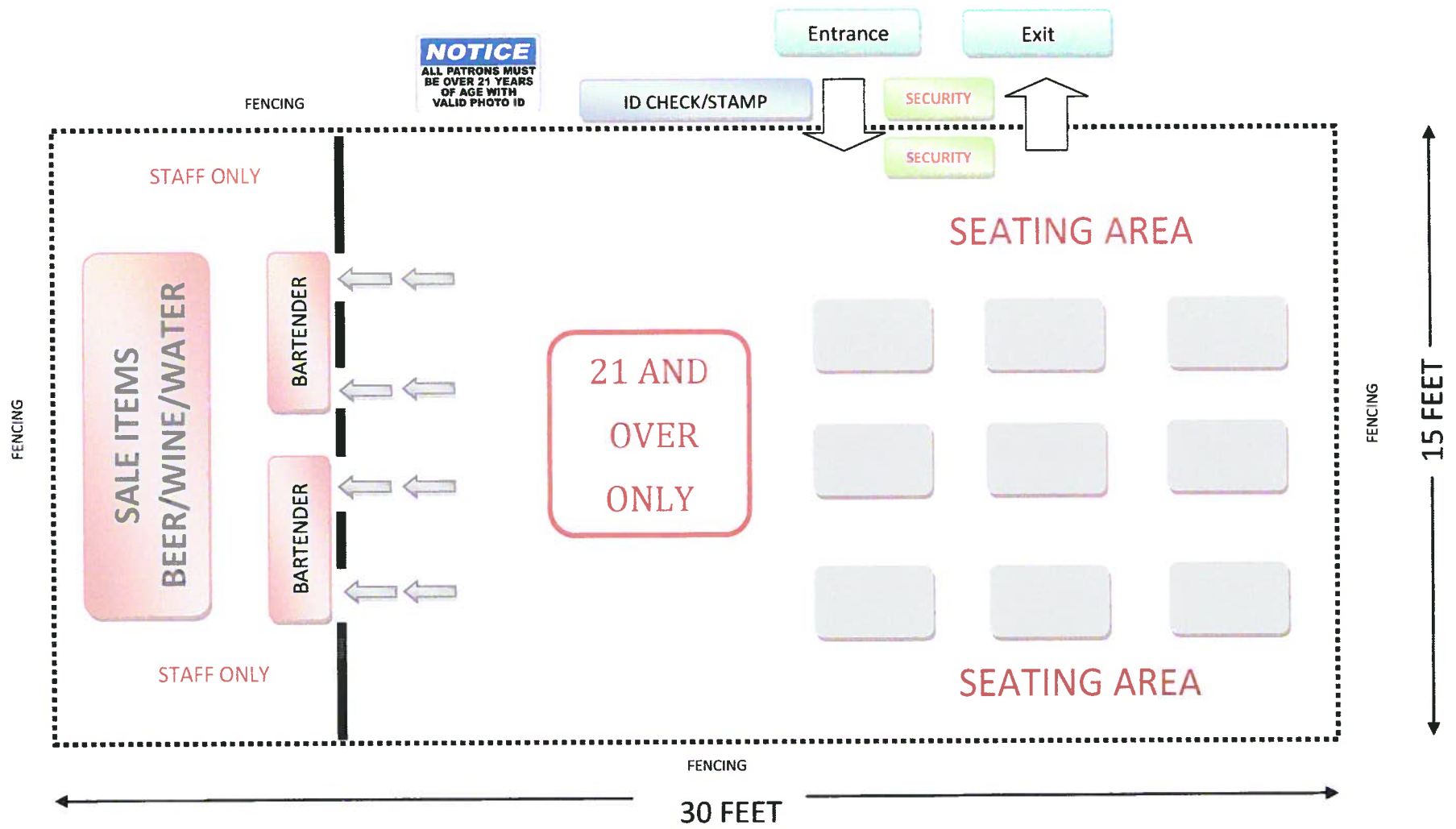
## Rossmoor Winter Festival 2018

### Seal Beach Lions Club Beer & Wine Garden

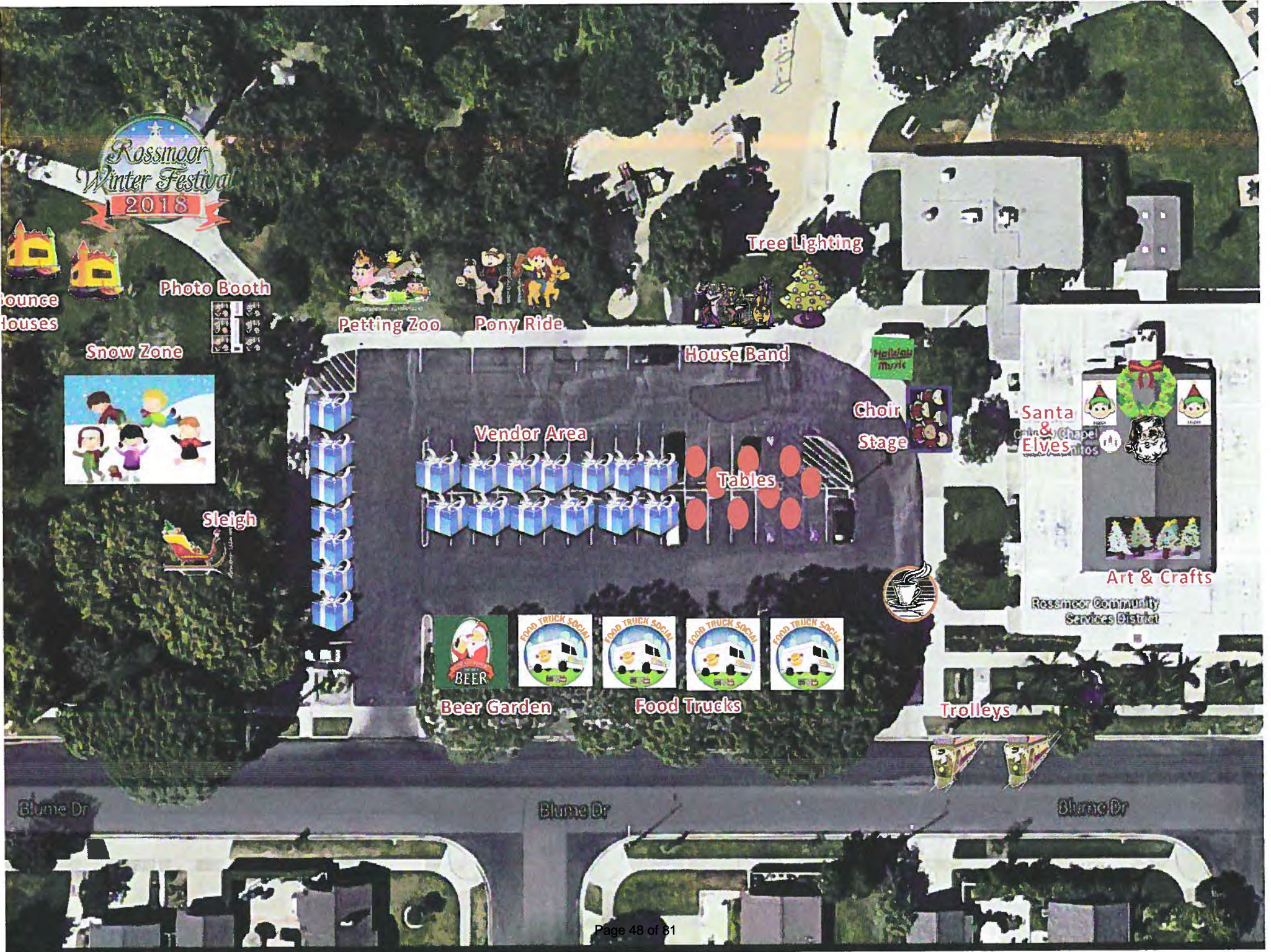
	Details	Comments
Tables	Rectangular	
Fencing	Chain Links	RCSD will provide tables & chairs
Tents	Two Seal Beach Lions Club Easy Up Tents	RCSD will provide posts SBLC will provide chain links
Staffing	Set Up - 6 ID Checkers & Hand Stamp - 2 Ticket Sellers – 2 ( 1 or 2hour shifts) Security Guards – 4 (1or 2hour shifts) Bartenders – 4 (1 or 2 hour shifts) Rovers/Backup – 2-4 Breakdown - 6	
Sale Items	Canned Beer \$5 Poured Wine \$5 Bottled Water \$1	Day of event: Beer & Wine will be in fridge to stay cool until event begins.
Property Owner	Rossmoor Community Services District www.rossmoor-csd.org 3001 Blume Drive Rossmoor, CA 90720 Office: 562.430.3707	

# ROSSMOOR WINTER FESTIVAL 2018

## SEAL BEACH LIONS CLUB BEER & WINE GARDEN







Rossmore Winter Festival 2018

Bounce Houses

Photo Booth

Petting Zoo

Pony Ride

Tree Lighting

House Band

Snow Zone

Choir Stage

Santa & Chapel Elves

Vendor Area

Tables

Art & Crafts

Sleigh

Beer Garden

Food Trucks

Trolleys

Blume Dr

Blume Dr

Blume Dr

**RESOLUTION 18-10-09-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR COMMUNITY SERVICES DISTRICT AUTHORIZING THE DISPENSING OF ALCOHOL (BEER AND WINE) AT THE DECEMBER 14, 2018 ROSSMOOR WINTER FESTIVAL**

**WHEREAS**, the Rossmoor Community Services District did at their meeting on February 10, 2015 approve Ordinance No. 2015-01 codifying Policy No. 6011 which permits the possession and consumption of alcohol (beer and wine) at community events with approval of the Board by resolution.

**WHEREAS**, the possession and consumption of alcohol at a community event requires approval by the Board by resolution for each community event.

**WHEREAS**, in accordance with Ordinance No. 2015-01, the Seal Beach Lions Club has requested approval for the possession and consumption of beer and wine at the fourth annual Rossmoor Winter Festival on December 14, 2018.

**WHEREAS**, the Board of Directors desires to approve this request, subject to the conditions stated herein.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rossmoor Community Services District, that the possession, consumption and dispensing of beer and wine at the Rossmoor Winter Festival on December 14, 2017 is hereby authorized, provided, however, that the Seal Beach Lions Club first obtain any and all required licenses from the Alcohol Beverage Control Board and present the same to the General Manager at least 30 days prior to December 14, 2018, and thereafter comply with all applicable laws, rules, regulations, and ordinances regarding alcoholic beverages and the use of District Property, and maintain in full force and effect general liability insurance naming the District as an additional insured in an amount of not less than \$1,000,000.00.

**PASSED AND ADOPTED** this 9<sup>th</sup> day of October, 2018

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By: \_\_\_\_\_  
Tony DeMarco, President

ATTEST:

\_\_\_\_\_  
James D. Ruth, Secretary  
Rossmoor Community Services District

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-1**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager  
**Subject:** ELECTION OF INDEPENDENT SPECIAL DISTRICT OF ORANGE COUNTY (ISDOC) OFFICERS

**RECOMMENDATION:**

Authorize the General Manager to submit a ballot for the election of ISDOC officers.

**BACKGROUND:**

As a member agency of ISDOC, the District is eligible to submit a ballot for the election of its officers. Attached is a letter from ISDOC asking each member District to submit its ballot for the following seats: *President, First Vice President, Second Vice President, Third Vice President, Secretary and Treasurer* on the Executive Committee of the Independent Special Districts of Orange County (ISDOC). ISDOC bylaws require a majority vote of the member districts in order to certify the election. With approval of the Board, the General Manager will submit a ballot prior to the posted deadline of October 23, 2018.

**ATTACHMENTS:**

1. Letter dated August 7, 2018 from ISDOC re: Election of ISDOC Officers.
2. Ballot for Election of ISDOC Officers.

**Mailing Address**

P.O. Box 20895  
Fountain Valley, CA 92708

**Meeting Location**

MWDOC/OCWD  
18700 Ward Street  
Fountain Valley, CA 92708

(714) 963-3058  
(714) 964-5930 fax

[www.mwdoc.com/isdoc](http://www.mwdoc.com/isdoc)

**Executive Committee****President**

Hon. James Fisler  
*Mesa Water District*

**1<sup>st</sup> Vice President**

Hon. Sandra Jacobs  
*Santa Margarita Water District*

**2<sup>nd</sup> Vice President**

Hon. Mark Monin  
*El Toro Water District*

**3<sup>rd</sup> Vice President**

Hon. Mary Aileen Matheis  
*Irvine Ranch Water District*

**Secretary**

Hon. Doug Davert  
*East Orange County Water District*

**Treasurer**

Hon. Joan C. Finnegan  
*Municipal Water District of  
Orange County*

**Immediate Past President**

Hon. Mike Scheafer  
*Costa Mesa Sanitary District*

**Staff Administration****Heather Baez**

*Municipal Water District of Orange  
County*

**Sylvia Prado**

*East Orange County Water  
District*

August 7, 2018

PLEASE DISSEMINATE TO ALL BOARD MEMBERS

This email shall serve as official notice and call for candidates for the positions of President, First Vice President, Second Vice President, Third Vice President, Secretary and Treasurer on the Executive Committee of the Independent Special Districts of Orange County (ISDOC).

Terms of office are for two years, commencing on January 1, 2019.

The election will be by mail ballot and new officers will be announced at the October 25, 2018 Quarterly Meeting. Ballots will be mailed to all regular ISDOC members in good standing on Friday, September 21, 2018 and are due by October 23, 2018.

**Nominations will close on Tuesday, September 18, 2018.** Any Board Member/Trustee of a regular ISDOC member agency is eligible for nomination to any of the open positions. Individuals who wish to be considered for a position should submit a letter of interest for that position, together with a resolution from their Board authorizing their candidacy.

Responsibilities of the positions are as follows:

**PRESIDENT:** The President is the chief executive officer of ISDOC. He or she presides at all meetings of the Board of Directors and the Executive Committee, appoints all committees, and represents ISDOC as its official spokesperson.

**FIRST VICE PRESIDENT:** The First Vice President chairs the Program Committee. Duties include planning the Quarterly Luncheon program, inviting and coordinating with the invited speaker, and in the absence of the President, shall perform all duties of the President.

**SECOND VICE PRESIDENT:** The Second Vice President chairs the Membership Committee. Duties include maintaining a list of current regular and associate members, follow up with any outstanding membership dues as needed, and in the absence of the President and First Vice President, shall perform all duties of the President.

**THIRD VICE PRESIDENT:** The Third Vice President chairs the Legislative Committee. Duties include providing a legislative update,

RECEIVED

AUG 09 2018

making legislative position recommendations to the Executive Committee, and in the absence of the President, First Vice President, and Second Vice President, shall perform all duties of the President.

**SECRETARY:** The Secretary is responsible for all correspondence and the dissemination of information to members. Duties include preparing and distributing agendas and minutes for the Executive Committee meeting, and editing and publishing the quarterly newsletter. All official correspondence to the members will be approved in advance by the President or President's designee.

**TREASURER:** The Treasurer maintains the complete financial records and bank accounts in the name of the Organization, and pays all bills duly approved by the Executive Committee, with a report to be presented to the membership at the Organizations next membership meeting.

Meetings of the Executive Committee typically occur on the first Tuesday of each month at 7:30 a.m. in the offices of the Municipal Water District of Orange County (MWDOC) in Fountain Valley.

If you are seeking nomination to a position on the Executive Committee, please send your letter/email of interest and a copy of your Board's authorizing resolution to Heather Baez at [hbaez@mwdoc.com](mailto:hbaez@mwdoc.com). All nomination requests must be received by **Tuesday, September 18, 2018**.

If you have any questions about the any of the positions or the election process, please contact either Heather Baez at [hbaez@mwdoc.com](mailto:hbaez@mwdoc.com) or Christina Hernandez at [chernandez@mwdoc.com](mailto:chernandez@mwdoc.com).



# Independent Special Districts of Orange County

**Mailing Address**

P.O. Box 20895  
Fountain Valley, CA 92728

**Meeting Location**

MWDOC/OCWD  
18700 Ward Street  
Fountain Valley, CA 92708

(714) 963-3058  
(714) 964-5930 *fax*

[www.mwdoc.com/isdoc](http://www.mwdoc.com/isdoc)

**Executive Committee**

**President**

Hon. James Fisler  
*Mesa Water District*

**1<sup>st</sup> Vice President**

Hon. Sandra Jacobs  
*Santa Margarita Water District*

**2<sup>nd</sup> Vice President**

Hon. Mark Monin  
*El Toro Water District*

**3<sup>rd</sup> Vice President**

Hon. Mary Aileen Matheis  
*Irvine Ranch Water District*

**Secretary**

Hon. Doug Davert  
*East Orange County Water District*

**Treasurer**

Hon. Joan C. Finnegan  
*Municipal Water District of  
Orange County*

**Immediate Past President**

Hon. Mike Scheafer  
*Costa Mesa Sanitary District*

**Staff Administration**

**Heather Baez**

*Municipal Water District of Orange  
County*

**Sylvia Prado**

*East Orange County Water  
District*

## 2018 Election Timeline

<b>August 7, 2018</b>	Call for nominations sent out for the 2018-2020 Executive Committee officer positions. We are seeking candidates for President-Elect, 1 <sup>st</sup> Vice President, 2 <sup>nd</sup> Vice President, 3 <sup>rd</sup> Vice President, Secretary and Treasurer.
<b>September 18, 2018</b>	The nomination period for Executive Committee officer positions closed. Nominations should include the following: 1. What you are running for; 2. What you will bring to ISDOC and 3. Introductory about yourself.
<b>September 21, 2018</b>	Ballots are sent out – Via US mail and email.
<b>October 23, 2018</b>	Ballots are due – Via US mail or email to Heather Baez P.O. Box 20895 Fountain Valley, CA 92728 or <a href="mailto:hbaez@mwdoc.com">hbaez@mwdoc.com</a>
<b>October 25, 2018</b>	The names of officers elected will be announced at ISDOC quarterly meeting



Mailing Address

P.O. Box 20895  
Fountain Valley, CA 92728

Meeting Location

MWDOC/OCWD  
18700 Ward Street  
Fountain Valley, CA 92708

(714) 963-3058  
(714) 964-5930 fax

[www.mwdoc.com/isdoc](http://www.mwdoc.com/isdoc)

Executive Committee

**President**

Hon. James Fisler  
*Mesa Water District*

**1<sup>st</sup> Vice President**

Hon. Saundra Jacobs  
*Santa Margarita Water District*

**2<sup>nd</sup> Vice President**

Hon. Mark Monin  
*El Toro Water District*

**3<sup>rd</sup> Vice President**

Hon. Mary Aileen Mathews  
*Irvine Ranch Water District*

**Secretary**

Hon. Doug Davert  
*East Orange County Water District*

**Treasurer**

Hon. Joan C. Finnegan  
*Municipal Water District of Orange County*

**Immediate Past President**

Hon. Mike Scheafer  
*Costa Mesa Sanitary District*

Staff Administration

**Heather Baez**

*Municipal Water District of Orange County*

**Sylvia Prado**

*East Orange County Water District*

September 21, 2018

**RE: Election of Independent Special Districts of Orange County (ISDOC) Officers**

Dear Member Districts,

The nomination period for Executive Committee officer positions closed on September 18<sup>th</sup>, 2018. At this time, ISDOC is conducting a vote of Regular Special District Members for the election of officers. This letter serves as official notice of the election.

The names of nominated candidates are printed on the ballot. Please vote for one candidate per seat.

The Executive Committee meets at 7:30 am on the first Tuesday of the month. Meetings are open to the public. Duties of Executive Committee members are contained in the ISDOC bylaws, which may be found at the ISDOC website - <http://www.mwdoc.com/ISDOC>.

Each Regular Member District in good standing shall be entitled to one vote. In accordance with current bylaws, the vote must be cast (signed) by the district's presiding officer or an alternate selected by the district board.

You may submit your ballot via mail or email to Heather Baez: P.O. Box 20895, Fountain Valley, CA 92728 (mail) or [hbaez@mwdoc.com](mailto:hbaez@mwdoc.com) (email). **Ballots must be received by 5:00 p.m. on Tuesday, October 23, 2018 in order to be counted. Even if positions are uncontested, it is important to submit a ballot since a quorum of voting members is required for the election of officers.**

The names of officers elected will be announced at the October 25th quarterly meeting.

If you have any questions or wish to discuss the election process further, please contact Heather Baez (MWDOC) at [hbaez@mwdoc.com](mailto:hbaez@mwdoc.com) or (714) 593-5012.

Sincerely,

James R. Fisler, President  
Independent Special Districts of Orange County

**Enclosed:** Ballot for ISDOC Election of Officers  
Candidates' Statements

## INDEPENDENT SPECIAL DISTRICTS OF ORANGE COUNTY ELECTION OF OFFICERS

The ISDOC Executive Committee consists of the President, First Vice President, Second Vice President, Third Vice President, Secretary, Treasurer and Immediate Past President. Officers are elected in October of even numbered years for two year terms. Please vote for one candidate per seat.

The ISDOC bylaws indicate, "At the end of the nominating period if only one candidate is nominated for a vacant seat, that candidate shall be deemed selected." This is the case for the Second Vice President, Third Vice President and Treasurer positions, therefore they are not on the ballot. Arlene Schafer from Costa Mesa Sanitary District, Mary Aileen Matheis from Irvine Ranch Water District and Joan Finnegan from Municipal Water District of Orange County, respectfully, have been selected to these seats. As there were no nominations for the Secretary position, the ISDOC Executive Committee will either fill the vacancy by appointment or call for a special election within the first sixty days of 2019.

**Cast your Vote:** Please cast your vote for the remaining seats by placing an "X" on the line next to the individual for which you wish to vote in each position. If you are writing in a candidate, please include their district affiliation and position. **THE SIGNATURE PAGE IS ON THE REVERSE SIDE OF THE BALLOT. IT MUST BE SIGNED BY YOUR VOTING REPRESENTATIVE IN ORDER TO BE COUNTED.**

### President

\_\_\_\_\_ Sandra Jacobs, Vice President  
Santa Margarita Water District

\_\_\_\_\_ Michael Posey, Trustee  
Orange County Mosquito & Vector Control District

### First Vice President (Programs)

\_\_\_\_\_ Lucille Kring, President  
Orange County Mosquito & Vector Control District

\_\_\_\_\_ Mark Monin, Director  
El Toro Water District

-----  
\_\_\_\_\_  
DISTRICT NAME

\_\_\_\_\_  
SIGNATURE OF VOTING REPRESENTATIVE

**Ballots must be received no later than 5 p.m. October 23, 2018.**

You may return your ballot by mail or email to:

Heather Baez  
P.O. Box 20895  
Fountain Valley, CA 92728

**Attention: ISDOC Executive Committee Election**

OR Email: [hbaez@mwdoc.com](mailto:hbaez@mwdoc.com)



**BOARD OFFICERS FOR 2018**

**PRESIDENT**  
LUCILLE KRING  
**VICE-PRESIDENT**  
CHERYL BROTHERS  
**SECRETARY**  
SHARI L. HORNE

**DISTRICT MANAGER**  
RICHARD HOWARD  
**CLERK OF THE BOARD**  
TAWNIA E. PETT



13001 GARDEN GROVE BOULEVARD  
GARDEN GROVE, CA 92843-2102  
PHONES: (714) 971-2421  
(949) 654-2421  
FAX: (714) 971-3940  
ocvcd@ocvcd.org  
ocvector.org  
facebook.com/ocvectorcontrol  
twitter.com/ocvector

**BOARD OF TRUSTEES - 2018**

**ALISO VIEJO**  
PHILLIP B. TSUNODA  
**ANAHEIM**  
LUCILLE KRING  
**BREA**  
CECILIA HUPP  
**BUENA PARK**  
MICHAEL DAVIS  
**COSTA MESA**  
SANDRA GENIS  
**CYPRESS**  
PAULO MORALES  
**DANA POINT**  
RICHARD VICZOREK  
**FOUNTAIN VALLEY**  
CHERYL BROTHERS  
**FULLERTON**  
JENNIFER FITZGERALD  
**GARDEN GROVE**  
STEPHANIE KLOPFENSTEIN  
**HUNTINGTON BEACH**  
MIKE POSEY  
**IRVINE**  
LYNN SCHOTT  
**LA HABRA**  
JAMES GOMEZ  
**LA PALMA**  
MARSHALL GOODMAN  
**LAGUNA BEACH**  
ROB ZUR SCHMIEDE  
**LAGUNA HILLS**  
LARRY WOODRUFF  
**LAGUNA NIGUEL**  
JOHN MARK JENNINGS  
**LAGUNA WOODS**  
SHARI L. HORNE  
**LAKE FOREST**  
ROBERT HOLTZCLAW  
**LOS ALAMITOS**  
MARK CHIRCO  
**MISSION VIEJO**  
ROBERT RUESCH  
**NEWPORT BEACH**  
SCOTT PEOTTER  
**ORANGE**  
MICHAEL ALVAREZ  
**PLACENTIA**  
CRAIG GREEN  
**RANCHO SANTA MARGARITA**  
APRIL JOSEPHSON  
**SAN CLEMENTE**  
MICHELLE SCHUMACHER  
**SAN JUAN CAPISTRANO**  
PAM PATTERSON  
**SANTA ANA**  
CECILIA AGUINAGA  
**SEAL BEACH**  
SANDRA MASSA-LAVITT  
**STANTON**  
AL ETHANS  
**TUSTIN**  
LETITIA CLARK  
**VILLA PARK**  
BILL NELSON  
**WESTMINSTER**  
SERGIO CONTRERAS  
**YORBA LINDA**  
PEGGY HUANG  
**COUNTY OF ORANGE**  
LILLY SIMMERING

September 17, 2018

My name is Lucille Kring, council woman in Anaheim for 14 years.

I am running for 1<sup>st</sup> Vice President of ISDOC. This organization is needed to serve the community of Orange County. It does a great job and needs to be protected.

I have served on the Orange County Sanitation District board for over 4 years.

I served on the Transportation Corridor Agencies board for over 8 years.

I am currently the president of the Orange County Mosquito and Vector Control board and have served for over 11 years, twice as President.

I believe my background on these boards and council has prepared me to be a part of ISDOC.

Thank you for your consideration,

Lucille Kring

*"An Independent Special District Serving Orange County Since 1947"*

The mission of the Orange County Mosquito and Vector Control District is to provide the citizens of Orange County with the highest level of protection from vectors and vector-borne diseases.

BOARD OF DIRECTORS

JUSTIN McCUSKER SAUNDRA F. JACOBS

BETTY H. OLSON, PH.D CHARLEY WILSON

CHARLES GIBSON

DANIEL R. FERONS  
GENERAL MANAGER



## Santa Margarita Water District

August 28, 2018

Dear Colleagues:

I am delighted to announce my candidacy for President of the Independent Special Districts of Orange County ("ISDOC"). I am writing today to ask for your districts' support.

I have a deep and abiding commitment to the twenty-six Special Districts that competently and ably provide critical public services in our county. It has been my privilege to serve in ISDOC leadership during my 12 consecutive years on the ISDOC Board. I am currently the First Vice President and serve on the Executive Committee.

My passion for public service and the work of special districts comes from my 22 years on the Santa Margarita Water District ("SMWD") Board of Directors. While I have extensive experience in the water sector I also have a keen interest and awareness of the needs and requirements for success of all special districts—from library and vector control to water, sewer, and other community services. I hope that I have adequately demonstrated my willingness to provide leadership in organization, advocacy, and communication to benefit and nurture special districts of every stripe.

ISDOC is an important association of agencies providing important services associated with LAFCO and CSDA. We need the continued leadership of all individuals who have a demonstrated commitment to serving the public, a strong sense of responsibility for the protection of the value that special districts provide, and a vision to plan for the future of the organization here in Orange County. It would be my honor to serve you and our organization as President and I humbly ask for your vote and support. If you or your colleagues have questions about my candidacy I hope you will contact me at 949/702-1145 or at [saundraj@smwd.com](mailto:saundraj@smwd.com).

Sincerely,



Sandra F. Jacobs  
SMWD Board Member  
First VP, ISDOC



# El Toro Water District

"A District of Distinction"

Serving the Public - Respecting the Environment

September 4, 2018

MWDOC  
Attention: Wayne Osborne  
18700 Ward Street  
Fountain Valley, CA 92708

**Re: Mark Monin for ISDOC 1<sup>st</sup> Vice President**

Dear Mr. Osborne,

I would be honored to serve as 1st Vice President for the Independent Special Districts of Orange County and would love to speak with your District. I am a Director on the El Toro Water District Board and Vice Chairman / Commissioner of the Orange County Airport Land Use Commission. I was also a PCF Fire Fighter with the Orange County Fire Authority. I have proven to be a fiscally responsible individual with a "think out of the box mentality" and I look forward to working with the other ISDOC Board members to achieve greatness. I love Orange County and want to work hard here and in Sacramento to help Special Districts progress into the future.

Since first becoming involved with ISDOC I have been attending the Executive Committee meetings on a regular basis which is important because I know the issues that have affected ISDOC in the past and what is important to propel this fine organization in the future.

My qualifications for this position include:

- > EXPERIENCED LEADER
- > COMMITTED TO SPECIAL DISTRICTS
- > FISCALLY RESPONSIBLE
- > DEDICATED

As you know ISDOC is a membership association that was formed more than 30 years ago to serve the needs of Orange County's independent special districts. I want to build on that fine tradition, work hard with others to achieve a higher degree of member satisfaction and make ISDOC even stronger. I feel we can do more with the membership, continue to provide valuable information and presentations on issues that affect your district which can help you with important discussions in the future.

I am very active in Orange County and my community. Please see the accompanying resume outlining my experience and education. I would love to hear your thoughts on how we can make ISDOC even better and please contact me with your input, ideas or questions on my experience or platform. I can be reached at (949) 939-6612 or [markmonin@msn.com](mailto:markmonin@msn.com).

Sincerely,

EL TORO WATER DISTRICT

Mark Monin, Director

# Michael Posey



708 Main St. • Huntington Beach, CA 92648 • Phone: 714-412-0174  
E-Mail: mikeposey@earthlink.net

Date: September 17, 2018

Independent Special Districts of Orange County  
18700 Ward St.  
Fountain Valley, CA 92708

Dear Selection Committee

I am writing to you today to express my keen interest in serving as President of ISDOC. I was nominated to apply and voted unanimously by my peers at Orange County Mosquito and Vector Control where I serve on the Board of Trustees as well serve as the Chair for the Budget and Finance Committee.

Until year-end, I also serve as Mayor for the City of Huntington Beach voted in unanimously by my City Council colleagues in December 2017 for a one-year term. First elected to the City Council in 2014 I am finishing my first term and running for re-election for a second term. Prior to my election to City Council, I served as a Planning Commissioner.

Other County-wide service includes Commissioner for Orange County Parks. I was nominated to serve by Orange County Supervisor, Michelle Steel with my nomination confirmed unanimously by the entire Board. I also serve as Chair of the West Orange County Water District and an alternate on Sanitation District.

Committees served at the City of Huntington Beach include Chair of Economic Development Committee, Chair of Intergovernmental Relations, Personnel Committee, Special events and many others.

Non-Governmental service with the Association of California Cities include, Co-Chair of the Jobs and Economic Development Committee and member of the Legislative Affairs Committee. I also serve on the Governmental Affairs Committee for the Huntington Beach Chamber of Commerce.

Lastly, I am on the Board of SCAG, OCCOG and serve as the alternate voting member of the RHNA Committee for SCAG.

I respectfully ask that nomination be considered: I have the demonstrated leadership, organizational and relationship building skills to well serve ISDOC and its members.

Sincerely,

Michael Posey

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-2**

**Date:** October 9, 2018

**To:** Honorable Board of Directors

**From:** General Manager

**Subject:** DISCUSSION AND POSSIBLE ACTION RE: REQUEST BY THE ROSSMOOR HOMEOWNERS ASSOCIATION (RHA) FOR COSPONSORSHIP OF THE 2019 ROSSMOOR COMMUNITY FESTIVAL

**RECOMMENDATION:**

Approve the request of the RHA for cosponsorship of the 2019 Rossmoor Community Festival event.

**BACKGROUND:**

For many years, the RHA has conducted an annual community festival at Rush Park. The event is for one day on the first Sunday in May with entertainment, food, vendors and activities much like last year. The RHA is once again requesting that the District cosponsor the Rossmoor Community Festival event (*no fees for the use of the park or District staff costs*). Cosponsorship requires a manageable number of staff hours in support of this of event. Last year, District staff persons were required, with the RHA providing the remainder of the work hours.

**ATTACHMENTS:**

1. Letter dated August 27, 2018 from the RHA Requesting District Cosponsorship.



**Rossmoor Homeowners Association**

**P.O. Box 5058 Rossmoor, California 90721  
(562) 799-1401 [www.Rossmoor-RHA.org](http://www.Rossmoor-RHA.org)**

August 27, 2018

Mr. James Ruth, General Manager  
Rossmoor Community Service District  
3021 Blume Drive  
Rossmoor, CA 90720

Subject: RCSD Participation in the 2019 Rossmoor Community Festival

Dear President DeMarco,

The RHA Board is prepared to sponsor the Annual Rossmoor Community Festival on May 5, 2019, the first Sunday in May 2019. This event will be for one day and will follow the format we had success with in the past 3 years. It will incorporate lessons learned that were documented in after action reports by the RHA and the RCSD team participants for the 2018 Festival.

As a first step in preparing for the Annual Festival in 2019, the RHA Board of Directors invites the RCSD Board of Directors to co-sponsor the event. The RHA Board also requests that the RCSD reserve Rush Park for this one day event on May 5, 2019.

The RHA Board of Directors has established a Festival Committee chaired by Beverley Houghton and supported by other Board and community members. We look forward to continuing to work with Mr. Chris Argueta, RCSD Recreation Director and the rest of the RCSD staff.

The RHA Festival Committee will begin planning in late September, early October communicating via the internet, in person with individual committee members, and update meetings at the RHA office. At these times we will be confirming the overall schedule of activities required to achieve a successful 2019 Festival, assigning responsibilities, and getting updates on assignments. The Festival will begin at 10 AM and close at 4PM as in 2018 Festival. Other Festival Committee actions will include annual assessment of best possible park layout for all components of the event.

As in previous years the RHA Board of Directors also would greatly appreciate it if the RCSD Board of Directors would provide the stage for entertainment and presentation of awards for this event as the RCSD has done in previous years. We also request use of RCSD chairs and tables as needed for various events and RHA booths. We will provide canopies. We are asking the vendors to provide their own canopy, tables and chairs. The expected count for chairs and tables for yourselves, the RHA and other community groups will be provided by April 15, 2019. Finally, we will need RCSD staff at 7:00 AM and 5:00 PM to:

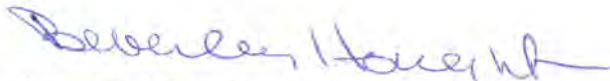
1. Unlock, and remove/replace blocking posts on sidewalks/driveways for vendor vehicles;
2. Turn on/off power to light post outlets along the park sidewalk;
3. Provide access to chair and table storage areas in the RCSD facilities; and
4. Periodically check and service restrooms.

RHA volunteers will perform all other tasks for setting up, operation and takedown of Festival facilities, including collection of garbage and provision of a dumpster for the garbage.

All of the preceding commitments and tasks, as well as other activities are summarized a Memorandum of Understanding (MOU) provided by RCSD written and signed by Mr. Jim Ruth, General Manager of the RCSD and Mr. Mark Nitikman, President of the RHA Board of Directors in January 2015.

Should you have any questions regarding the Rossmoor Community Festival, please contact the undersigned.

Sincerely yours,



Beverley Houghton  
RHA Board of Directors  
Community Festival Coordinator

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-3**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** RCSD, General Manager  
**Subject:** SECOND READING PROPOSED POLICY NO. 3091 RE: CONTRACT MAINTENANCE

**RECOMMENDATION:**

Give second reading to Proposed Policy No. 3091 Re: Contract Maintenance.

**BACKGROUND:**

At its regular meeting of September 11, 2018 the Board of Directors gave first reading and introduced Proposed Policy No. 3091 Re: Contract Maintenance.

This policy was developed in response to the substantial increase in the number of contracts the District was responsible for, staff developed and implemented comprehensive policies and procedures for the effective administration and management of the District's many contracts. During the current fiscal year, thirteen contracts were negotiated and approved by the RCSD Board of Directors. District staff developed hard copy and cloud-based management and file sharing protocols in Microsoft Office SharePoint. A contract management policy was developed to guide the future organization and management of District contracts.

Attached is the current Table of Contents for Board policies and Proposed Policy No. 3091 Re: Contract Maintenance for the Board's consideration.

**ATTACHMENTS:**

1. Policy Handbook Table of Contents.
2. Proposed Policy No. 3091 Contract Maintenance.



# ROSSMOOR COMMUNITY SERVICES DISTRICT POLICY HANDBOOK

## Table of Contents

<u>No.</u>	<u>Title</u>	<u>Approved</u>
<b>SERIES 3000 – OPERATIONS</b>		
3020	Budget Preparation, Adoption and Revision	021417
3021	Budgetary Control	021417
3025	Annual Financial Audit	021318
3030	Fixed Asset Accounting Control	011304
3035	Investment of District Funds	081010
3040	Utilization of District Resources	021417
3045	Preservation of Fiscal Resources	021417
3050	District Expenditure, Purchasing, Bidding and Contracting Limits	021417
3060	Employment of Outside Contractors/Consultants	120903
3070	Risk Management/Insurance	031406
3075	Parking on District Owned Property	051209
3080	Parkway and Rossmoor Way Median Tree Maintenance	041415
3085	Street Sweeping	011414
3090	Records Retention	110805
3091	Contract Maintenance	100918
3095	Copying of Public Documents	121410
3096	Paperless Agenda and Tablet Device Use	040913
3097	E-Mail and Electronic Communications	051413
<hr/>		
<b>SERIES 4000 – BOARD OF DIRECTORS</b>		
4030	Board Remuneration and Reimbursement	011111
4040	Terms of Office for Board Officers and Directors	080806
4055	District Bank and Investment Accounts	111114
4080	Membership in Professional Associations/Organizations	071304
4090	Training, Education and Conferences	081304
<hr/>		
<b>SERIES 5000 – BOARD MEETINGS</b>		
5010	Board/Committee Meetings	121410
5020	Board Meeting Agenda	041415
5030	Committees of the Board of Directors	090815
5050	Review of Administrative Decisions	011105
5060	Minutes of Board Meetings	110910
5110	Rules of Order for Board Meetings	121410
5120	Board Code of Conduct	121410

**PROPOSED****Rossmoor Community Services District****Policy****No. 3091**

---

**CONTRACT MAINTENANCE**

---

**3091.10 Purpose of Policy:** The purpose of this Policy is the establishment of guidelines for the efficient and proactive maintenance, revision and retention of the numerous and diverse contract documents managed by the Rossmoor Community Services District.

**3091.20 Storage of Active Contract Binders:** Each contract ("Professional Services Agreement") between RCSD and the vendor/service provider will be kept in a colored binder, titled with the vendor/service provider's name, and stored in the filing cabinet located in the main lobby of the RCSD office. Administrative staff will be responsible for updating and organizing the contract binders with hard copy originals and related documentation.

**3091.30 Security of Contract Binders:** Contract binders can be checked out for interoffice use, but as District property, may not be removed from the District office. To check out a binder, the requesting party must complete the "OUT" portion of the file log card, designating the file name and name of the person(s) the designated binder is checked out to, as well as the check out date. This file log card is to be used as a place marker for the absent Contract Binder. Upon return of the binder, the card is to be returned to the front of the contract drawer for future use and marked "returned" in the designated area on the card.

**3091.40 Cloud Based File Sharing:** The District will also maintain an electronic copy of the original contract in a cloud based file sharing environment (known as Microsoft Office 365 SharePoint) in order to collaboratively manage and update District contracts, Bid Packages, Notifications, Quotes, insurance and other related contract documentation. A cloud-based calendar system, managed by RCSD staff, will utilize artificial intelligence to proactively remind those involved with the contract, of important deadlines and will assist in related agenda planning and scheduling.

**3091.41 Communications:** Communications regarding Contracts will be through Microsoft Office 365 SharePoint. The use of SharePoint will allow for all staff members involved with the contracts to have a central location to send emails to team members, share correspondence to/from vendors, store and access documentation pertaining to contracts, as well as access to the contracts themselves. A site titled *RCSD Contracts* has been set up for this purpose. [RCSDContracts@rossmoor-csd.org](mailto:RCSDContracts@rossmoor-csd.org) email has been set up for the communications between members of the group.

**3091.42 Tracking of Contracts:** Contract and amendment renewal dates, as well as insurance renewal dates, will be tracked in the online contract management system (Microsoft *SharePoint*) under the *Contract Management* section, and in the Microsoft Excel Spreadsheet file labeled *Active Contracts & LT Permits spread sheet.xlsx*. This file will be maintained and updated by administrative personnel.

**3091.50 Committee Meetings:** Four to six months prior to the deadline for a contract renewal or extension, an Organizational Committee meeting will be held regarding contracts due for renewal and/or updates. The committee meetings will serve to efficiently communicate, schedule, and prepare for any necessary negotiations, modifications and agenda staff report preparation to be submitted for final approval by the General Manager and/or RCSD Board of Directors. The committee dialogue will help to ensure that all contract obligations and deadlines are being met and service levels continue to meet the needs of the District.

Adopted:

Rossmoor Community Services District

Policy

No. 3091

---

**CONTRACT MAINTENANCE**

---

**3091.10** Purpose of Policy: The purpose of this Policy is the establishment of guidelines for the efficient and proactive maintenance, revision and retention of the numerous and diverse contract documents managed by the Rossmoor Community Services District.

**3091.20** Storage of Active Contract Binders: Each contract ("Professional Services Agreement") between RCSD and the vendor/service provider will be kept in a colored binder, titled with the vendor/service provider's name, and stored in the filing cabinet located in the main lobby of the RCSD office. Administrative staff will be responsible for updating and organizing the contract binders with hard copy originals and related documentation.

**3091.30** Security of Contract Binders: Contract binders can be checked out for interoffice use, but as District property, may not be removed from the District office. To check out a binder, the requesting party must complete the "OUT" portion of the file log card, designating the file name and name of the person(s) the designated binder is checked out to, as well as the check out date. This file log card is to be used as a place marker for the absent Contract Binder. Upon return of the binder, the card is to be returned to the front of the contract drawer for future use and marked "returned" in the designated area on the card.

**3091.40** Cloud Based File Sharing: The District will also maintain an electronic copy of the original contract in a cloud based file sharing environment (known as Microsoft Office 365 SharePoint) in order to collaboratively manage and update District contracts, Bid Packages, Notifications, Quotes, insurance and other related contract documentation. A cloud-based calendar system, managed by RCSD staff, will utilize artificial intelligence to proactively remind those involved with the contract, of important deadlines and will assist in related agenda planning and scheduling.

**3091.41** Communications: Communications regarding Contracts will be through Microsoft Office 365 SharePoint. The use of SharePoint will allow for all staff members involved with the contracts to have a central location to send emails to team members, share correspondence to/from vendors, store and access documentation pertaining to contracts, as well as access to the contracts themselves. A site titled *RCSD Contracts* has been set up for this purpose. [RCSDContracts@rossmoor-csd.org](mailto:RCSDContracts@rossmoor-csd.org) email has been set up for the communications between members of the group.

**3091.42** Tracking of Contracts: Contract and amendment renewal dates, as well as insurance renewal dates, will be tracked in the online contract management system (Microsoft *SharePoint*) under the *Contract Management* section, and in the Microsoft Excel Spreadsheet file labeled *Active Contracts & LT Permits spread sheet.xlsx*. This file will be maintained and updated by administrative personnel.

**3091.50** Committee Meetings: ~~Four to six~~**A minimum of four** months prior to the deadline for a contract renewal or extension, ~~an Organizational Committee~~ meeting will be held regarding contracts due for renewal and/or updates. The ~~committee~~ meetings will serve to efficiently communicate, schedule, and prepare for any necessary negotiations, modifications and agenda staff report preparation to be submitted for final approval by the General Manager and/or RCSD Board of Directors. The committee dialogue will help to ensure that all contract obligations and deadlines are being met and service levels continue to meet the needs of the District.

Adopted:

Rossmoor Community Services District

Policy

No. 3091

---

**CONTRACT MAINTENANCE**

---

**3091.10** Purpose of Policy: The purpose of this Policy is the establishment of guidelines for the efficient and proactive maintenance, revision and retention of the numerous and diverse contract documents managed by the Rossmoor Community Services District.

**3091.20** Storage of Active Contract Binders: Each contract ("Professional Services Agreement") between RCSD and the vendor/service provider will be kept in a colored binder, titled with the vendor/service provider's name, and stored in the filing cabinet located in the main lobby of the RCSD office. Administrative staff will be responsible for updating and organizing the contract binders with hard copy originals and related documentation.

**3091.30** Security of Contract Binders: Contract binders can be checked out for interoffice use, but as District property, may not be removed from the District office. To check out a binder, the requesting party must complete the "OUT" portion of the file log card, designating the file name and name of the person(s) the designated binder is checked out to, as well as the check out date. This file log card is to be used as a place marker for the absent Contract Binder. Upon return of the binder, the card is to be returned to the front of the contract drawer for future use and marked "returned" in the designated area on the card.

**3091.40** Cloud Based File Sharing: The District will also maintain an electronic copy of the original contract in a cloud based file sharing environment (known as Microsoft Office 365 SharePoint) in order to collaboratively manage and update District contracts, Bid Packages, Notifications, Quotes, insurance and other related contract documentation. A cloud-based calendar system, managed by RCSD staff, will utilize artificial intelligence to proactively remind those involved with the contract, of important deadlines and will assist in related agenda planning and scheduling.

**3091.41** Communications: Communications regarding Contracts will be through Microsoft Office 365 SharePoint. The use of SharePoint will allow for all staff members involved with the contracts to have a central location to send emails to team members, share correspondence to/from vendors, store and access documentation pertaining to contracts, as well as access to the contracts themselves. A site titled *RCSD Contracts* has been set up for this purpose. [RCSDContracts@rossmoor-csd.org](mailto:RCSDContracts@rossmoor-csd.org) email has been set up for the communications between members of the group.

**3091.42** Tracking of Contracts: Contract and amendment renewal dates, as well as insurance renewal dates, will be tracked in the online contract management system (Microsoft *SharePoint*) under the *Contract Management* section, and in the Microsoft Excel Spreadsheet file labeled *Active Contracts & LT Permits spread sheet.xlsx*. This file will be maintained and updated by administrative personnel.

**3091.50** Committee Meetings: A minimum of four months prior to the deadline for a contract renewal or extension, a meeting will be held regarding contracts due for renewal and/or updates. The meetings will serve to efficiently communicate, schedule, and prepare for any necessary negotiations, modifications and agenda staff report preparation to be submitted for final approval by the General Manager and/or RCSD Board of Directors. The committee dialogue will help to ensure that all contract obligations and deadlines are being met and service levels continue to meet the needs of the District.

Adopted:

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM H-4**

**Date:** October 9, 2018  
**To:** Honorable Board of Directors  
**From:** General Manager James G. Ruth  
**Subject:** DISCUSSION AND POSSIBLE ACTION RE: PUBLIC EMPLOYMENT, ONE POSITION, TITLE: DISTRICT GENERAL MANAGER

**RECOMMENDATION:**

Approve the Employment Agreement with Joseph R. Mendoza and appoint Mr. Mendoza to fill the position of District General Manager pursuant to District Policy No. 2000, "General Manager Duties and Responsibilities".

**BACKGROUND:**

Upon notification of General Manager Jim Ruth's retirement from the position of General Manager effective October 9, 2018, the District convened a special meeting on September 27, 2018 and conducted interviews of candidates to fill the position of General Manager. Following the Special Meeting, appointed Labor Negotiator Tony DeMarco negotiated the provisions of the attached Employment Agreement with Mr. Mendoza, subject to approval by the Board of Directors. Approval of the Employment Agreement will appoint Mr. Mendoza to fill the position of District General Manager pursuant to District Policy No. 2000, "General Manager Duties and Responsibilities" and the requirements of Government Code sections 61050 and 61051.

**ATTACHMENTS:**

1. General Manager Employment Agreement

**ROSSMOOR COMMUNITY SERVICES DISTRICT  
EMPLOYMENT AGREEMENT  
DISTRICT GENERAL MANAGER**

THIS AGREEMENT is made and entered into as of the 9th day of October, 2018, by and between the ROSSMOOR COMMUNITY SERVICES DISTRICT (“District”), a California special district, and JOE MENDOZA (“Employee”).

**RECITALS**

A. District’s Board of Directors (the “Board”) wishes to engage the services of Employee, and Employee desires to accept employment as District General Manager.

B. Employee represents that he is qualified to perform such services.

**NOW, THEREFORE,** in consideration of the mutual covenants hereinafter contained the parties agree as follows:

**1. Duties.**

A. District hereby agrees to employ Employee as District General Manager, to serve at the pleasure of the Board. Employee shall perform the functions and duties specified in District Policy No. 2000 (“General Manager Duties and Responsibilities”), as may be amended from time to time, and such other legally permissible duties and functions as shall, from time to time, be assigned by the Board.

B. Employee shall devote such time, interest, and effort to the performance of his duties as may be reasonably necessary to fulfill the above requirements. Without limiting the generality of the foregoing, Employee agrees to a work schedule as provided in Section 5, except as otherwise provided herein.

**2. Term.**

A. This Agreement shall be effective as of October 10, 2018 (the “Anniversary Date”) and shall remain in effect until terminated as provided in this Section.

B. It is expressly understood that Employee, in his capacity as District General Manager, is an at-will employee serving at the pleasure of the Board, subject to termination at any time, with or without cause, and with no right to any hearing, including any so-called “Skelly” hearing.

C. In the event of termination by the Board, Employee’s sole rights shall be, in addition to any vested benefits to which Employee is entitled hereunder, the

right to received thirty days prior written notice of termination (hereinafter the “Notice Period”). Employee may be given leave during the Notice Period to search for employment, or may be required to report to work, as the case may be. The provision of such notice shall not be deemed to create a right to a hearing.

D. Notwithstanding the provisions of Paragraph C of this Section, in the event Employee is terminated by District for “cause,” District may terminate this Agreement immediately and Employee shall be entitled to only the compensation accrued up to the date of termination. For purposes of this Agreement, “cause” shall mean any of the following:

- (1) Conviction of any felony.
- (2) Conviction of a misdemeanor arising directly out of the Employee's duties pursuant to this Agreement.
- (3) Conviction of any crime involving moral turpitude.
- (4) Willful breach or habitual neglect of duties.
- (5) Willful abandonment of duties.
- (6) Removal from office following accusation by the Grand Jury.

E. The severance rights provided in this Section shall be in lieu of any other notice, hearing, or severance rights Employee may have under any other code, regulation, or policy of the District, and Employee expressly waives all such rights except as provided herein.

F. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of Employee to terminate this Agreement at any time provided that, due to the sensitive nature of Employee’s position and the difficulty of replacing Employee, Employee shall give thirty days written notice prior to such termination to the Board.

**3. Compensation.** District agrees to pay Employee for services rendered pursuant to this Agreement at a rate of \$75,000 annually, payable in semi-monthly installments.

**4. Performance Evaluation.**

A. At any time as desired by the Board, but at least annually, the Board shall conduct an evaluation of Employee's performance. The performance review and evaluation process is intended to provide feedback to Employee so as to facilitate more effective management of the District. Nothing herein shall be deemed to alter or change the employment status of Employee, nor shall this Section be construed as requiring “cause” to terminate this Agreement or the services of Employee hereunder.

B. District shall prepare a written summary of each performance evaluation of Employee and include the same in Employee’s personnel file within two

weeks following conclusion of the review and evaluation process. The Board shall schedule a closed session with Employee to discuss the performance evaluation.

**5. Hours and Benefits.**

A. Hours of Work. The District Manager position is full time. However, Employee's duties may involve expenditures of time in excess of 40 hours per week. While work is generally expected to be performed at District offices during normal business hours, Employee's duties will also include time outside normal office hours such as attendance at regular and special meetings of the Board and subcommittees of the Board. Employee shall be exempt from paid overtime compensation and from Fair Labor Standards Act work hours restrictions and may modify his schedule within reason to adjust for attendance at meetings at night and during other times outside of ordinary business hours.

B. "Comp" Time. Employee shall not be eligible for compensatory time off.

C. Vacation. Employee shall be entitled to annual paid vacation in accordance with the District's Vacation Policy (District Policy No. 2020, as amended on May 12, 2009 and incorporated herein by this reference). The rate at which vacation time is earned/accrued, vacation eligibility, the vacation accrual cap, and vacation payoff shall all be governed by District Policy No. 2020. Employee shall be included in the "Full-time (40-hour)" classification for purposes of calculating all vacation benefits and entitlements pursuant to District Policy No. 2020. Notwithstanding Policy 2020.20, Employee shall be eligible to take vacation following 30 days of employment.

D. Sick/Personal Leave. Employee shall be entitled to paid sick/personal leave in accordance with the District's Sick Leave Policy (District Policy No. 2040, as may be amended from time to time, and incorporated herein by this reference). The rate at which sick leave is accrued, the authorized uses of sick leave, and the payoff of unused sick leave upon termination of employment shall all be governed by the terms of District Policy No. 2040. Employee shall be included in the "Full-time (40-hour)" classification for purposes of calculating the accrual of sick leave.

E. Holidays. Employee shall be entitled to paid holidays in accordance with District Policy No. 2030, incorporated herein by this reference. Employee shall not be entitled to overtime compensation or compensatory time in accordance with Policy 2030.40.

F. Jury Duty. When called for jury duty and unable to be excused therefrom, Employee shall receive his regular base compensation for up to five days of service less all jury fees received excluding mileage for the time required to be spent in court provided that Employee will be so paid pursuant to Paragraph 3 herein above and shall endeavor to delay jury service where such would interfere with important work in



progress. Whenever daily jury duty scheduling permits, Employee shall return to his regular daily job assignment to complete his regular work day.

G. Workweek. Employee shall report to District's offices for work at least four days out of each work week, during normal business hours, except on holidays, when away on business for the District, or when otherwise eligible for an excused absence pursuant to this Agreement. It is understood that Board meetings and other District activities that occur outside of regular business hours may require several hours of Employee's time. Therefore, the number of hours that Employee is present in the District offices during regular business hours in any given week and on any given day may vary. The intent of this subparagraph is to require the District Manager to report to the District offices at least four days each work week, not to require the District Manager to remain in the office for a minimum period of time on each business day.

H. Except as provided herein, Employee may, at Employee's discretion, use the leave provided in paragraphs C and D above provided, however, Employee shall take no vacation or personal leave in excess of one business day without notification to, and approval of, the Board's president, who may bring the matter to the Board for approval.

I. District shall pay for all official bonds required for the office of the General Manager.

J. Except as specifically provided herein, Employee shall not receive any other compensation or benefits for the performance of the services described hereunder.

## **6. Retirement and Insurance Benefits.**

A. Retirement. District does not provide or subscribe to any retirement plan and Employee shall receive no retirement benefits of any kind in connection with this Agreement.

B. Health Insurance Allowance. Employee receives health insurance coverage as part of a retirement benefits package provided by a prior employer. As such, Employee expressly waives, and agrees that he shall not be entitled to, any health insurance benefit offered to other District employees or officers.

C. Waiver. Employee waives any other insurance benefits not specifically enumerated herein.

7. **Professional Development and Business Expenses.** When approved by the Board, District hereby agrees, to the extent allowed by law, to budget and to pay reasonable (i) travel and subsistence expenses of Employee for professional and official travel to and from attendance at conferences, seminars, and meetings in furtherance of District business, including reimbursement for mileage based on the current IRS business

standard mileage rate, and (ii) professional dues, books, and subscription expenses necessary and desirable to continue the professional development of Employee and to adequately pursue necessary official and other functions for District, including national, regional, state, and local government groups and committees of which Employee and/or District serves as a member. All such expenses shall require Board approval.

**8. Other Terms and Conditions of Employment.** Employee shall abide by all District Policies not in conflict with this Agreement. Employee shall not be entitled to any benefits set forth in District Policies, except as otherwise specified by this Agreement. The Board may from time to time fix other terms and conditions of employment relating to the performance of Employee provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, District Policy, or other applicable law.

**9. General Provisions.**

A. This Agreement contains the entire agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any oral representations or modifications concerning this instrument will be of no force or effect. This Agreement may only be amended in writing signed by Employee and a District representative authorized to do so by action of the District Board.

B. This Agreement shall be governed by the laws of the State of California and venue in is the County of Orange.

C. This Agreement shall be binding upon and inure to the benefit of the heirs at law and executors of Employee.

D. Any assignment of the rights or obligations of Employee hereunder without the express approval of District shall be void.

E. No waiver of the breach of any of the covenants, agreement, provisions, or conditions of this Agreement by either party will be construed to be a waiver of any succeeding breach of the same or other covenants, agreements, provision or conditions of this Agreement. No delay or omission of District or Employee in exercising any right, power, or remedy herein provided in the event of default will be construed as a waiver thereof or acquiescence therein.

F. If any provision or portion hereof contained in this Agreement is held to be unconstitutional, invalid, or unenforceable, the remainder of this Agreement or portion thereof shall be deemed severable and shall not be affected and shall remain in full force and effect.

IN WITNESS WHEREOF the parties have executed this Agreement as of the day and year first above written.

DISTRICT:

ROSSMOOR COMMUNITY SERVICES  
DISTRICT

By: \_\_\_\_\_  
Tony DeMarco, Board President

EMPLOYEE:

JOE MENDOZA

By: \_\_\_\_\_  
Joe Mendoza

APPROVED AS TO FORM FOR DISTRICT

By: \_\_\_\_\_  
Tarquin Preziosi, General Counsel

**ROSSMOOR COMMUNITY SERVICES DISTRICT**

**AGENDA ITEM J-1**

**Date:** October 9, 2018

**To:** Honorable Board of Directors

**From:** General Counsel

**Subject:** DISCUSSION REGARDING CALTRANS RESPONSE TO COMMENTS BY THE DISTRICT ON THE I-605/KATELLA AVE INTERCHANGE IMPROVEMENT PROJECT.

**RECOMMENDATION:**

Receive and file.

**BACKGROUND:**

On May 8, 2018, the Board of Directors adopted Resolution No. 18-05-08-01 Setting forth the position of the Board Of Directors on the I-605 Katella Interchange Project and Commenting on the Proposed Mitigated Negative Declaration/Environmental Assessment. On September 18, 2018, Caltrans, pursuant to the requirements of the California Environmental Quality Act (CEQA), responded to the Board's resolution. This item is being placed on the agenda in order to keep the Board informed of Caltran's response to the Board Resolution No. 18-05-08-01.

**ATTACHMENTS:-**

Resolution No. 18-05-08-01  
Caltrans' September 18, 2018 letter re Response to Comments by RCSD Board of Directors

**DEPARTMENT OF TRANSPORTATION**

DISTRICT 12, Division of Environmental Planning  
1750 East 4<sup>th</sup> Street, Suite 100  
Santa Ana, CA 92705  
Phone (657) 328-6000



September 18, 2018

SCH# 2018041026  
12-ORA-605-PM 1.1/1.6  
EA 0K8700  
1200020230

Rossmoor Community Services District  
Board of Directors  
Attention: Tony DeMarco, President  
3001 Blume Drive  
Rossmoor, CA 90720

**Subject: Interstate 605/Katella Avenue Interchange Improvements Project Initial Study with Mitigated Negative Declaration/ Environmental Assessment with Finding of No Significant Impact (IS with MND/EA with FONSI) - Responses to Comments**

Dear Members of the Board:

Thank you for your comment letter/resolution dated May 8, 2018, regarding the Interstate 605/Katella Avenue Interchange Improvements Project Initial Study with Proposed Mitigated Negative Declaration/Environmental Assessment (IS with MND/EA). Attached, please find responses to your comments.

The California Department of Transportation (Caltrans), as assigned by the Federal Highway Administration (FHWA), has prepared the IS with MND/EA with FONSI for the above referenced project located in Orange County, California. Caltrans is the lead agency under the National Environmental Policy Act (NEPA) and the California Environmental Quality Act (CEQA).

The comments will become part of the legal record for the project and will be considered as part of the Mitigated Negative Declaration/Finding of No Significant Impact (MND/FONSI) for approval.

Sincerely,

A handwritten signature in black ink, appearing to read "Smita Deshpande".

SMITA DESHPANDE  
Branch Chief – Generalist Branch  
Caltrans District 12  
Division of Environmental Analysis

Attachment: IS with MND/EA with FONSI, Chapter 4, pages 4-23 through 4-27.

## RESOLUTION NO. 18-05-08-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROSSMOOR  
COMMUNITY SERVICES DISTRICT SETTING FORTH THE POSITION OF THE  
BOARD OF DIRECTORS ON THE I-605 KATELLA INTERCHANGE PROJECT  
AND COMMENTING ON THE PROPOSED MITIGATED NEGATIVE  
DECLARATION/ENVIRONMENTAL ASSESSMENT**

**WHEREAS**, at its regular meeting of March 13, 2018 the Rossmoor Community Services District (District) invited representatives from the Orange County Transportation Authority (OCTA) and the California Department of Transportation (Caltrans) to give a presentation to the Board of Directors (Board) and the community regarding the I-605/Katella Interchange Project (the Project). The Board raised concerns about the impact of the Project on the District and the residents of Rossmoor. The Board expressed that the public comment period had been accelerated and requested the Public Hearing deadline be extended to allow for input from the Rossmoor community; and

**WHEREAS**, OCTA and Caltrans subsequently announced that the Proposed Mitigated Negative Declaration/Environmental Assessment, and other Project documents were available to the public for review and comment from April 9 to May 8, 2018; and

**WHEREAS**, at the request of the Board, OCTA Representatives returned for an additional presentation at the regular Board meeting of April 10, 2018, in order to provide a more complete overview of the Project, including diagrams of the three proposed design alternatives; and

6-A

**WHEREAS**, several Board members along with District staff attended a public presentation of the Project by OCTA and Caltrans on April 24, 2018 at the Los Alamitos Community Center; and

**WHEREAS**, in recognition of the fact that the next regularly scheduled meeting of the Board was to occur after the deadline to submit comments on the Project to be included in the final Mitigated Negative Declaration/Environmental Assessment, Caltrans has extended the May 8<sup>th</sup> at 5 p.m. deadline to May 9<sup>th</sup> at 12:00 a.m. in order to receive the District's comments; and

**WHEREAS**, the District finds that the Project will have an impact on District facilities and other matters within the jurisdiction of the District.

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Rossmoor Community Services District that the Board hereby submits the following comments for inclusion and response by Caltrans in the final Mitigated Negative Declaration/Environmental Assessment:

Comments regarding Chapter 2, Section 2.1.5 Traffic and Transportation/Pedestrian and Bicycle Facilities.

- The Project only marginally achieves its Project objectives, and does so at the expense of making traffic worse in other respects. To a large extent, the Project shifts a portion of the gridlock from the I-605 on to Katella Ave., making the traffic on Katella Ave. even worse than it is now.
- The Traffic Study states that the purpose of the Project is to improve interchange traffic operations and to improve pedestrian and bicycle facilities. In fact, though, as shown on pages 17 through 21, it helps both vehicle and non-vehicle traffic only slightly in some ways, while making it worse in others. For example, Table 12 shows that the No-Build alternative would yield the same results as the other two Alternatives, except for the I-605 southbound on ramp in Build Alternative 3, where it would be better in one way and worse in the other. Table 13 shows one on ramp and one off ramp being improved during peak hours. But these improvements would come at the cost of traffic on

6-B

Katella Ave. Table 16 shows total A.M. peak travel time would be higher under Alternative 3 than under the No-Build Alternative, while Alternative 2 would show no improvement. P.M. peak hour traffic would improve slightly, though some segments would get worse, such as eastbound Katella Ave. to the northbound on-ramp. Table 18 shows that the vehicle hours of delay during the A.M. peak would triple under Alternative 3, as compared to the No-Build alternative. Total vehicle hours traveled would be about the same under the No-Build alternative and Build Alternative 2, and significantly higher under Alternative 3.

- The same is true for bicycle safety. While bikes traveling on the north side of Katella Ave., crossing the on ramp, might indeed be safer, the Project creates a bad situation on the south side of Katella Ave., by ending the bike shoulder in the middle of the block.
- Each of the two Build Alternatives provide only limited improvement to the current interchange configuration. A better use of OC GO funds would be to construct a bridge spanning Katella Ave. which would connect the communities of Rossmoor and Los Alamitos. A bridge would provide significant traffic improvements plus an additional benefit of enhanced safety to the residents of both communities. At a minimum, such a bridge needs to be included in the Project to mitigate the impacts of the Project on Katella Ave., both as to vehicles and non-vehicles.

6-B

#### Comments Regarding Chapter 2, Section 2.2.7 Noise

- Under the proposed Project, Rossmoor will lose about approximately 12 feet of the median between the curb on Katella Ave. and the 6 foot wall that provides security, safety and a buffer from the traffic noise along the Katella Ave. Additionally, many of the trees on the grass portion of the median will be removed. The current noise measurements reflect decibel levels that are within the acceptable range. However, with the loss of much of the median and the removal of several trees, it appears difficult to determine the actual noise impact; as such the projected decibel levels are not adequately analyzed.
- The loss of this buffer is not adequately mitigated. Should the Project be approved, it should include a sound wall significantly higher and more effective than the existing 6 foot wall.
- In addition, the combined effect and cumulative impact of the proposed Project and the approved I-405 Freeway Improvement Project has not been adequately addressed. The I-405 Project is having a significant negative impact on our residents. Many of the trees and shrubbery are being removed as part of the freeway improvement and will not be replanted for at least five years.

6-C

#### General Comments

- The Project represents the spending of considerable resident tax dollars with limited community benefit. At a cost of \$35 million to \$40 million dollars, these funds could be put to far better use.

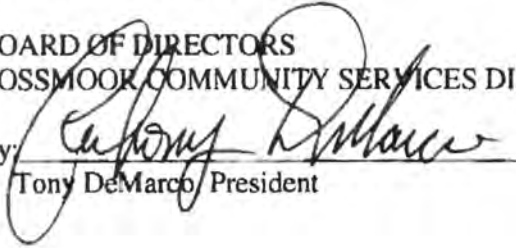
6-D

**NOW THEREFORE, BE IT FURTHER RESOLVED**, by the Board of Directors of the Rossmoor Community Services District, that the Board unanimously opposes Build Alternative 2 (Ramp Modifications) and Build Alternative 3 (Southbound Loop On-Ramp Removal), and supports the No-Build Alternative; provided, however, that should either Build Alternative be approved, that the following additional mitigation measures be included: (1) to compensate for the removal of the 12 feet of sidewalk and adjacent buffer area from the Rossmoor/Orange County line and the curb area on eastbound Katella Ave., the Project should include an improved and enhanced sound wall adjacent to the northbound I-605/Katella Ave. off-ramp; and (2) to mitigate the Project impacts on vehicle and non-vehicle traffic, the Project should construct an elevated pedestrian and bicycle bridge crossing Katella Ave. at Wallingsford Rd.

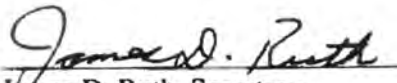
6-E

**PASSED, APPROVED AND ADOPTED** this 8<sup>h</sup> day of May 2018.

BOARD OF DIRECTORS  
ROSSMOOR COMMUNITY SERVICES DISTRICT

By:   
Tony DeMarco, President

ATTEST:

  
James D. Ruth, Secretary  
Rossmoor Community Services District



**Response to Comment 6: Rossmoor Community Services District, resolution dated May 8, 2018**

- 6-A. This comment provides an introduction to the resolution, and does not provide information related to the adequacy of the environmental analysis within the Draft IS/EA.
- 6-B. To provide improved control for all modes of traffic (vehicle, pedestrian, and bicycle), traffic signals have been introduced to the project that would increase traffic queuing. However, it is important to note that the purpose and need of the project is not to reduce congestion; rather, it is to resolve inefficiencies related to roadway and traffic operations, and improve pedestrian and bicycle facilities. Although traffic congestion is forecast to increase into the future, the project is not intended to serve as a congestion relief project, as noted in the purpose and need provided in the Draft IS/EA. Although the commenter is correct in noting that vehicle delay through the interchange may increase with the Build Alternatives, all intersection levels of service would be acceptable at LOS C or better.

Continuous bicycle facilities are provided through the interchange; however, provision of bicycle shoulders beyond the project limits is outside the scope of this project. Provision of bicycle shoulders outside of the project limits may be delivered under a separate project by the City of Los Alamitos. Similarly, provision of a pedestrian bridge is outside of the scope of this project. This project does not preclude the Community of Rossmoor and the City of Los Alamitos of pursuing a pedestrian bridge project.

- 6-C. This comment refers to removal of 12 feet of median between the curb and a wall between Katella Avenue and community of Rossmoor. It is necessary to clarify that 12 feet of parkway would be affected by the project, and not median.

Widening of Katella Avenue and the associated loss of 12 feet of parkway along the southerly side of the roadway would not result in adverse noise effects on the community of Rossmoor. The Draft IS/EA included preparation of a Noise Study Report (NSR), dated September 2017. The NSR provided a detailed analysis of potential noise impacts to sensitive receptors in proximity to the project site, including residential uses within the community of Rossmoor. This included conducting nine ambient noise measurements within Rossmoor to obtain ambient existing noise levels as a basis of the noise analysis. It also conservatively included 16 noise modeling locations within Rossmoor, with 8 of those locations along the easterly edge of the I-605 northbound exit ramp, and 4 of those locations along the southerly side of Katella Avenue (refer to Figures 2.2.7-2 and 2.2.7-3 of the Draft IS/EA).

The NSR is based upon the Traffic Study for the proposed project, which accounts for existing and future traffic volumes associated with the project. Predicted noise levels account for these traffic volumes, and are modeled based on the modeling locations in Rossmoor described above. The threshold for evaluation and consideration of potential soundwall improvements is based upon the Noise Abatement Criteria (NAC) specified in Title 23, Code of Federal Regulations, Part 772 (23 CFR 772); refer to page 2.2.7-1 and 2.2.7-2 of the Draft IS/EA for additional details regarding the NAC. Based on the quantitative modeling conducted under the NSR, none of the modeling locations associated with the project approached or

exceeded the NAC. For this reason, evaluation of potential new or modified soundwalls as part of the project was not warranted.

Any tree removal occurring within the parkway area affected by the project would be removed and replaced in accordance with Caltrans requirements; refer to Project Feature PF-VIS-2 on page 2.1.6-3 of the Draft IS/EA.

6-D. This comment has been noted, and will be considered by the PDT as part of the selection of the Preferred Alternative.

6-E. This comment has been noted, and will be considered by the PDT as part of the selection of the Preferred Alternative.